

ALVAREZ & MARSAL NORTH AMERICA, LLC
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*Financial Advisors for the Debtors
and Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : **Chapter 11**

CELSIUS NETWORK, LLC, et al., : **Case No. 22-10964 (MG)**

:

Debtors.¹ : **(Jointly Administered)**

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**FINAL FEE APPLICATION OF ALVAREZ & MARSAL
NORTH AMERICA, LLC AS FINANCIAL ADVISORS FOR THE
DEBTORS, FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES FOR
THE PERIOD FROM
JULY 13, 2022 THROUGH AND INCLUDING NOVEMBER 9, 2023**

Name of Applicant:	Alvarez & Marsal North America, LLC
Authorized to Provide Professional Services to:	Celsius Network, LLC, et al.
Date of Retention:	July 13, 2022
Period for which compensation and reimbursement is sought:	July 13, 2022 through November 9, 2023
Amount of final compensation sought as actual, reasonable, and necessary:	\$27,959,834.65
Amount of final expense reimbursement sought as actual, reasonable, and necessary:	\$69,741.74
Blended rate in this application for all timekeepers:	\$725.70 / hour
The total time expended for fee application preparation for the Final Fee Period is approximately 0 hours and the corresponding compensation requested is approximately \$0.00.	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (0143); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd.; GK8 Ltd (1209); GK8 USA LLC (9450) and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

SUMMARY OF PRIOR INTERIM FEE APPLICATIONS:					
		Fees and Expenses Approved		Date and Docket No. of Fee Order	
Date [Docket No.]	Interim Fee Period ("IFP") Covered	Fees	Expenses	Date	Docket No.
December 15, 2022 (Docket No. 1710)	First IFP 7/13/22 to 10/31/22	\$6,452,671.50	\$7,042.32	April 24, 2023	2523
April 14, 2023 (Docket No. 2437)	Second IFP 11/1/22 to 2/28/23	\$7,159,978.75	\$16,870.83	July 19, 2023	3055
August 14, 2023 (Docket No. 3302)	Third IFP 3/1/23 to 6/30/23	\$7,195,764.40	\$12,458.59	November 30, 2023	4056
January 16, 2024 (Docket No. 4242)	Fourth IFP 7/1/23 to 11/9/23	\$-	\$-		
Total fees and expenses approved by interim orders to date:		\$20,808,414.65	\$36,371.74		

SUMMARY OF TOTAL FEES BY PROFESSIONAL FOR ALVAREZ & MARSAL NORTH AMERICA, LLC July 13, 2022 through November 9, 2023						
Professional	Position	Group	2022 Billing Rate	2023 Billing Rate	Total Hours	Total Billed
Campagna, Robert	Managing Director	Restructuring	1,250	1,325	2,549.9	\$ 3,307,675.00
Stegenga, Jeffrey	Managing Director	Restructuring	1,295	–	1.4	\$ 1,813.00
Hoeinghaus, Allison	Managing Director	Compensation & Benefits	1,250	1,250	96.6	\$ 120,750.00
Hertzberg, Julie	Managing Director	Case Management	1,150	–	36.2	\$ 41,630.00
Bixler, Holden	Managing Director	Case Management	975	1,050	1,416.3	\$ 1,417,635.00
Herriman, Jay	Managing Director	Case Management	1,050	–	20.8	\$ 21,840.00
Murphy, Patricia	Managing Director	Financial Services	1,050	–	2.8	\$ 2,940.00
Iwanski, Larry	Managing Director	Data Analysis	1,050	–	2.8	\$ 2,940.00
Negangard, Kevin	Managing Director	Data Analysis	935	995	10.5	\$ 10,069.50
Deets, James	Senior Director	Compensation & Benefits	975	975	116.3	\$ 113,392.50
Schreiber, Sam	Senior Director	Restructuring	–	925	1,695.7	\$ 1,568,522.50
Lal, Arjun	Senior Director	Restructuring	900	–	1,023.6	\$ 921,900.00
Kinealy, Paul	Senior Director	Case Management	825	900	1,285.8	\$ 1,092,645.00
Hendry, Richard	Senior Director	Financial Services	775	–	6.0	\$ 4,650.00
Brantley, Chase	Director	Restructuring	775	850	2,793.0	\$ 2,292,787.50
Ciriello, Andrew	Director	Restructuring	800	850	1,878.2	\$ 1,544,445.00
Domfeh, Kofi	Director	Restructuring	800	–	272.1	\$ 217,680.00
San Luis, Ana	Senior Director	Data Analysis	750	820	1,788.8	\$ 1,457,611.00
Tilsner, Jeremy	Senior Director	Case Management	750	820	1,641.4	\$ 1,327,916.00
Bapna, Rishabh	Manager	Compensation & Benefits	800	800	117.9	\$ 94,320.00
Lucas, Emmet	Senior Associate	Restructuring	725	775	2,148.7	\$ 1,619,147.50
Dailey, Chuck	Senior Associate	Restructuring	625	675	1,481.4	\$ 991,535.00
Frenkel, Adam	Senior Associate	Restructuring	700	–	769.5	\$ 540,797.50
Dinh, Riley	Senior Associate	Compensation & Benefits	–	660	55.5	\$ 36,630.00
Vaughn, Conor	Senior Associate	Compensation & Benefits	–	660	34.7	\$ 22,902.00
Vitols, Lauren	Senior Associate	Case Management	–	600	953.1	\$ 571,860.00
O'Donnell, Kevin	Senior Associate	Financial Services	550	–	2.8	\$ 1,540.00
Zeiss, Mark	Senior Associate	Case Management	700	–	34.8	\$ 24,360.00
Perez, Jose	Senior Associate	Case Management	–	550	56.5	\$ 31,075.00
Raab, Emily	Associate	Case Management	600	–	759.4	\$ 455,937.50
Allison, Roger	Associate	Case Management	575	625	2,258.8	\$ 1,366,720.00
Calvert, Sam	Associate	Restructuring	550	600	2,063.1	\$ 1,217,735.00
Colangelo, Sam	Associate	Restructuring	500	575	1,919.9	\$ 1,049,695.00
Wadzita, Brent	Associate	Case Management	550	575	2,591.8	\$ 1,462,667.50
Wang, Gege	Manager	Data Analysis	450	550	2,261.3	\$ 1,204,945.00
Schoenbrun, Max	Associate	Compensation & Benefits	–	550	5.0	\$ 2,750.00
Mehta, Rahul	Associate	Compensation & Benefits	600	600	66.3	\$ 39,780.00
Pogorzelski, Jon	Analyst	Case Management	425	475	1,827.5	\$ 844,502.50
Callan, Baylee	Analyst	Case Management	425	425	787.0	\$ 334,475.00
Westner, Jack	Analyst	Case Management	425	425	762.8	\$ 324,190.00
Ribaudo, Michael	Analyst	Case Management	–	425	9.6	\$ 4,080.00
Gacek, Chris	Associate	Data Analysis	–	425	788.4	\$ 335,070.00

Grussing, Bernice	Para- Professional	Restructuring	300	–	4.6	\$ 1,380.00
Rivera-Rozo, Camila	Para- Professional	Restructuring	300	325	129.4	\$ 40,875.00
Sub-Total					<u>38,528.0</u>	<u>\$28,087,811.50</u>
<i>Agreed Reductions</i>						<i>(\$127,976.85)</i>
Total					<u>38,528.0</u>	<u>\$27,959,834.65</u>

SUMMARY OF TOTAL FEES BY CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC July 13, 2022 through November 9, 2023			
Task Code	Description	Total Hours	Total Requested Fees
ASSET SALES	Assist the Debtors and advisors with various asset sales including discussions with potential buyers, plan sponsors and back up bidders, attaining and submitting information for diligence related to the transaction / sale, supplying supporting analysis/forecasts and the creation/support of associated Agreements including schedules.	292.8	\$288,735.00
AVOIDANCE ACTIONS	Assist the Debtors with evaluating and analyzing potential avoidance actions.	21.3	18,877.50
BANKRUPTCY SUPPORT	Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements, intercompany reconciliations and bank related items. This category also includes support of the Debtors as they prepare for emergence, including planning for the distribution of cryptocurrency to creditors, developing plans for the post-effective date administration of the estates, and related matters.	5,095.2	4,080,469.00
BUSINESS PLAN	Advise and assist the Debtors and potential bidders with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.	2,024.2	1,688,902.50
CASE ADMINISTRATION	Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.	178.2	141,545.00
CASH FORECASTS	Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity, including required sales of cryptocurrencies.	2,850.8	2,341,280.00

Task Code	Description	Total Hours	Total Requested Fees
CLAIMS ADMINISTRATION & OBJECTIONS	Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance and general counsel.	6,935.6	3,960,263.00
COMMUNICATION	Assist the Debtors with communication planning and outreach to stakeholders, development of communication documents and talking points, and management of the call center.	88.3	89,437.50
CONTRACTS	Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.	257.7	201,577.50
COST REDUCTION INITIATIVES	Assist the Debtors with cost reduction and business “right-sizing” initiatives, including assistance with analysis regarding reductions in force, reductions in vendor spend, and management of hosting and power expenses.	151.7	136,990.00
COURT HEARINGS	Prepare for and attend Court hearings.	281.1	271,540.50
DATA MANAGEMENT	Assist the Debtors on matters concerning the Debtors’ historical and current data systems, analytics, and data preservation. Activities include but are not limited to data analysis in support of the Debtors’ reports, querying the Debtors’ data sets, reconciling data from various sources, assisting in the response to data requests from external parties (Examiner, Unsecured Creditors Committee, Ad Hoc Groups, regulators, law enforcement, and others), extracting and aggregating data to support filing and amending Debtors’ Statement of Financial Affairs, performing ad hoc inquiries into the location and interpretation of electronically stored information, performing lookbacks to establish historical customer activity patterns, and ongoing monitoring of data from live transactional systems. During this period, A&M professionals were heavily involved in responding to creditor requests to understand their claim amounts, amounts eligible for withdrawal under the custody settlement and other programs, balloting issues, among other questions. Finally, this category includes preparation for the initial distribution of cryptocurrency to creditors, including the data and calculations required to allocate estate value to specific creditor claims.	5,710.2	3,801,326.00
DUE DILIGENCE	Review and address inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, potential bidders and their advisors and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors’ employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such diligence requests.	2,315.1	1,733,403.00
FEE APP	Prepare the monthly and interim fee applications in accordance with Court guidelines.	238.3	110,697.50
FINANCING / DIP	Advise Debtor and assist other advisors with procurement of DIP financing, including diligence with prospective lenders and reporting to the eventual DIP lender.	8.5	7,832.50
INSURANCE	Assist the Debtor with insurance-related matters.	1.5	1,162.50
INVESTIGATIONS	Assist counsel, independent committee, or other relevant party with investigations	5.5	6,100.00

Task Code	Description	Total Hours	Total Requested Fees
LITIGATION	Advise and assist management and/or the Debtor advisors in litigation matters, including litigation associated with the Series B Preferred Equity, mediation with the ad hoc groups of Earn and Borrow creditors, and other litigation and potential litigation matters.	332.3	275,425.00
MEETINGS	Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.	2,077.5	1,705,759.50
MONTHLY OPERATING REPORT/UST REPORT	Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.	726.6	506,990.50
MOTIONS/ORDERS	Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.	1,704.0	1,318,419.50
PLAN / DISCLOSURE STATEMENT	Assist the Debtors and advisors with various analyses and assessment of the components included in and relating to the POR, Disclosure Statement, Schedules, and related documents. Complete analyses, including but not limited to liquidation and orderly wind down scenarios, and assist the Debtors with the Plan of Reorganization and Disclosure Statement. Assist Debtors with respect to steps required to emerge under the approved Plan of Reorganization.	3,238.0	2,788,955.50
STATEMENTS/ SCHEDULES	Assist the Debtors with the creation and filing of Statements and Schedules, including amendments, with background information and other related matters.	3,157.9	2,079,635.00
TAX	Assist the Debtors with tax related matters.	11.3	8,567.50
TRAVEL	Fifty percent of total billable travel time.	24.0	18,845.00
VENDOR MANAGEMENT	Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.	800.4	505,075.00
Sub-Total		<u>38,528.0</u>	<u>\$28,087,811.50</u>
<i>Agreed Reductions</i>			<i>(\$127,976.85)</i>
Total		<u>38,528.0</u>	<u>\$27,959,834.65</u>

SUMMARY OF TOTAL EXPENSES BY CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC July 13, 2022 through November 9, 2023	
Expense Category	Amount
Airfare	\$9,151.20
Lodging	19,024.51
Meals	3,232.75
Miscellaneous	34,000.00
Transportation	8,347.69
Sub-Total	\$73,756.15
<i>Agreed Reductions</i>	<i>(\$4,014.41)</i>
Total	\$69,741.74

Attached hereto are the following Exhibits in support of A&M's Final Fee Application:

- Exhibit A – Certification of Robert Campagna
- Exhibit B – Summary of Time Detail by Task
- Exhibit C – Summary of Time Detail by Professional
- Exhibit D – Summary of Time Detail by Task by Professional
- Exhibit E – Expense Detail by Category

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*Financial Advisors for the Debtors
and Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : **Chapter 11**

CELSIUS NETWORK LLC, et al., : **Case No. 22-10964 (MG)**

:

Debtors.³ : **(Jointly Administered)**

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**FINAL FEE APPLICATION OF ALVAREZ & MARSAL
NORTH AMERICA, LLC AS FINANCIAL ADVISORS FOR THE
DEBTORS, FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES FOR
THE PERIOD FROM
JULY 13, 2022 THROUGH AND INCLUDING NOVEMBER 9, 2023**

Alvarez & Marsal North America, LLC (“A&M”), for its final fee application, pursuant to section 330(a) and 331 of title 11, United States Code (the “**Bankruptcy Code**”), Rule 2016 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), and Rule 20161 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), for final allowance of compensation for professional services performed by A&M as financial advisors for Celsius Network LLC, *et. al*, and certain of its affiliates, as debtors and

³ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (0143); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd.; GK8 Ltd (1209); GK8 USA LLC (9450) and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

debtors in possession (the “**Debtors**”), for the period commencing July 13, 2022 through and including November 9, 2023 (the “**Compensation Period**”), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

Preliminary Statement

1. A&M serves as financial advisor in these chapter 11 cases before the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”). During the Compensation Period, A&M provided invaluable advisory services and assisted the Debtors with stabilizing, preserving and efficiently operating throughout the bankruptcy process.

2. A&M’s efforts to advise and assist the Debtors in all facets of these cases during the Compensation Period were necessary and of substantial benefit to the administration of the chapter 11 estates. The professional services provided, and expenses incurred were actual and necessary to preserve and protect the value of the Debtors’ assets for the benefit of all parties in interest. In consideration of the nature of these cases, A&M’s charges for professional services performed and expenses incurred are reasonable under the applicable standards. A&M respectfully requests that the Bankruptcy Court grant the Application and allow final compensation for professional services performed and reimbursement for expenses as requested.

3. This Application has been prepared in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the *First Amended Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 2779] dated June 8, 2023 (the “**First Amended Interim Compensation Order**”), the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases pursuant to Local Rules 2016-1(a) (as updated June 17, 2013) (the “**Local Guidelines**”), and the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330,

Effective January 30, 1996 (the “**UST Guidelines**,” and, together with the Local Guidelines, the “**Fee Guidelines**”).

Jurisdiction and Venue

4. The United States Bankruptcy Court for the Southern District of New York (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Southern District of New York, entered February 1, 2012. The Debtors confirm their consent to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

5. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

6. The statutory bases for the relief requested herein are sections 363(c)(1), 541, 1107(a), and 1108 of title 11 of the United States Code (the “**Bankruptcy Code**”), rules 6003(b), 6004(a), and 6004(h) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and rule 9013-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”).

Background

7. The Debtors, together with their non-Debtor affiliates (collectively, “**Celsius**”), are one of the largest and most sophisticated cryptocurrency-based finance platforms in the world and provide financial services to institutional, corporate, and retail clients across more than 100 countries. Celsius was created in 2017 to be one of the first cryptocurrency platforms to which users could transfer their crypto assets and (a) earn rewards on crypto assets and/or (b) take loans using those transferred crypto assets as collateral. Headquartered in Hoboken, New Jersey, Celsius

has more than 1.7 million registered users and approximately 300,000 active users with account balances greater than \$100.

8. On July 13, 2022 (the “**Petition Date**”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of Robert Campagna, Managing Director of Alvarez & Marsal North America, LLC, in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 22] (the “Campagna Declaration”).⁴

9. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 53]. On July 27, 2022, the U.S. Trustee appointed an official committee of unsecured creditors [Docket No. 241] (the “**Committee**”). On September 14, 2022, the Court entered an order directing the appointment of an examiner [Docket No. 820].

10. On October 20, 2022, the Court entered an order appointing Judge Christopher S. Sontchi as fee examiner (the “**Fee Examiner**”), as amended [Docket Nos. 1151, 1746].

Case Status

11. In response to precarious business conditions—the onset of a “crypto winter,” the well-publicized collapse of Luna, the failure of other crypto funds and exchanges, and a proverbial “run on the bank,” the Debtors commenced these chapter 11 cases to utilize the breathing spell afforded by the automatic stay and develop and implement a value-maximizing transaction as promptly as possible. Accordingly, the Debtors completed a whole-company marketing and sale process that resulted in a multi-week auction and the selection of Fahrenheit as plan sponsor and

⁴ Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Campagna Declaration

BRIC as backup plan sponsor.

12. Since the conclusion of the auction and the approval of plan sponsor agreements with Fahrenheit and BRIC, the Debtors prepared and filed a Disclosure Statement explaining in detail the facts and circumstances leading up to the chapter 11 filing, the many settlements, court decisions, and other developments that contributed to the formulation of the Plan, and the extraordinarily complex set of transactions contemplated by the Plan. The Disclosure Statement was subsequently amended to incorporate feedback from dozens of creditors and stakeholders, including multiple governmental agencies. Forty formal objections, including twenty-three letter objections, were received in opposition to the adequacy of the disclosure statement. The Debtors responded to or resolved each of these objections, and the court found the disclosure statement to be adequate and approved the solicitation and voting procedures, allowing the Debtors to commence solicitation.

13. The Debtors' hard work building support for the transactions embodied by the Plan paid off in the form of an overwhelming showing of support for the Plan from the Debtors' creditor base. With this clear mandate in hand, the Debtors proceeded to seek confirmation of the Plan. After receiving twelve formal objections and fourteen letter objections from individual creditors and governmental stakeholders, including the SEC and U.S. Trustee, the Debtors filed a confirmation brief in support of the Plan. The Debtors also completed separate briefing in support of the CEL Token settlement, which would fix the value of CEL Token at \$0.25 per token and thereby resolve a crucial valuation issue necessary for confirmation of the Plan. The Debtors then proceeded to a multi-week trial in which the Debtors presented opening and closing statements and testimony from seven declarants, including financial and valuation experts presenting evidence on the value of CEL Token. On November 9, 2023, the Court confirmed the Debtors' chapter 11 plan of reorganization.

14. During the Interim and Final Fee Periods, the Debtors made major advances in their chapter 11 cases which ultimately resulted in the confirmation of the Plan and they now seek to emerge from chapter 11 and initiate distributions under the Plan, a highly value maximizing result for the Debtors' creditors and stakeholders. This achievement has required significant effort by A&M to navigate novel, complex financial and operational issues of bankruptcy.

The Debtors Retention of A&M

15. By order, dated September 16, 2022 (Docket No. 842) (the "**Retention Order**"), the Court approved the Debtors' application to employ A&M as financial advisors (Docket No. 410) (the "**Retention Application**"). The Retention Order authorizes the Debtors to compensate and reimburse A&M in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Fee Guidelines. The Retention Order also authorizes the Debtor to compensate A&M at its customary hourly rates for services rendered and to reimburse A&M for its actual and necessary expenses incurred, subject to application to this Court.

Summary of Professional Compensation and Reimbursement of Expenses Requested

16. A&M seeks allowance of final compensation for professional services performed during the Compensation Period in the amount of \$27,959,834.65 and for reimbursement of expenses incurred in conjunction with the rendition of such services in the amount of \$69,741.74. During the Compensation Period, A&M professionals expended a total of 38,528.0 hours in conjunction with the necessary services performed.

17. There is no agreement or understanding between A&M and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases. During the Compensation Period, A&M received no payment or promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in conjunction with the matters covered by this Application (other than the Debtors in accordance with the First

Amended Interim Compensation Order). Since the Petition Date, A&M has received \$26,213,733.45 in fees and \$69,741.74 for expenses pursuant to the First Amended Interim Compensation Order.

18. The fees charged by A&M in this case are billed in accordance with A&M's existing billing rates and procedures in effect during the Compensation Period. The rates A&M charges for the services rendered by its professionals in these chapter 11 cases generally are the same rates A&M charges for professional services rendered in comparable bankruptcy and non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and non-bankruptcy cases in a competitive national restructuring market.

19. A&M regularly reviews its invoices to ensure that the Debtors are only billed for actual and necessary services.

20. Annexed hereto as **Exhibit "A"** is a certification regarding compliance with the Fee Guidelines.

21. Attached hereto as **Exhibit "B"** is a summary of services performed by A&M during the Compensation Period broken down by task category, the aggregate number of hours for each category and compensation incurred for each category.

22. Attached hereto as **Exhibit "C"** is a summary schedule of A&M professionals who have performed services for the Debtors during the Compensation Period, the capacities in which each professional is employed by A&M, the hourly rate charged by A&M for services performed by such individuals, and the aggregate number of hours expended in this matter and fees billed thereof. Also, attached as **Exhibit "D"** is a summary schedule of time incurred by staff by task during the Compensation Period.

23. Attached hereto as **Exhibit "E"** is a summary schedule of expenses incurred by

A&M for the Compensation Period by expense category. Itemized schedules of all such expenses have been filed on the court docket, along with A&M's monthly fee statements, provided to the Debtors, the Bankruptcy Court, counsel for the Creditors' Committee, the U.S. Trustee and the Fee Examiner.

24. A&M reserves the right to request additional compensation for the Compensation Period to the extent that additional time or disbursement charges for services rendered or disbursements incurred related to the Compensation Period are identified.

**Summary of Services by
A&M During the Compensation Period**

25. As described above, during the Compensation Period, A&M rendered a substantial amount of professional services to the Debtors, in an effort to efficiently, and economically assist with the administration of the Debtors' chapter 11 cases and assist in the Debtors' ongoing operations.

26. The following is a summary of the significant professional services rendered by A&M during the Compensation Period, organized in accordance with A&M's internal system of project or task codes.

a. Asset Sales
Fees: \$288,735.00; Total Hours: 292.8

This category includes assisting the Debtors and advisors with various asset sales including discussions with potential buyers, plan sponsors and back up bidders, attaining and submitting information for diligence related to the transaction / sale, supplying supporting analysis/forecasts and the creation/support of associated Agreements including schedules.

b. Avoidance Actions
Fees: \$18,877.50; Total Hours: 21.3

This category includes assisting the Debtors with evaluating and analyzing potential avoidance actions.

c. Bankruptcy Support
Fees: \$4,080,469.00; Total Hours: 5,095.2

This category includes time advising and assisting the Debtors on matters

concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements, intercompany reconciliations and bank related items. This category also includes support of the Debtors as they prepare for emergence, including planning for the distribution of cryptocurrency to creditors, developing plans for the post-effective date administration of the estates, and related matters.

d. Business Plan

Fees: \$1,688,902.50; Total Hours: 2,024.2

This category includes time advising and assisting the Debtors and potential bidders with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.

e. Case Administration

Fees: \$141,545.00; Hours: 178.2

This category includes time addressing administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.

f. Cash Forecasts

Fees: \$2,341,280.00; Hours: 2,850.8

This category includes time advising and assisting management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity, including required sales of cryptocurrencies.

g. Claims Administration & Objections

Fees: \$3,960,263.00; Hours: 6,935.6

This category includes time advising and assisting the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing

guidance and general counsel.

- h. Communications
Fees: \$89,437.50; Hours: 88.3

This category includes assisting the Debtors with communication planning and outreach to stakeholders, development of communication documents and talking points, and management of the call center.

- i. Contracts
Fees: \$201,577.50; Hours: 257.7

This category includes reviewing executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.

- j. Cost Reduction Initiatives
Fees: \$136,990.00; Hours: 151.7

This category includes assisting the debtors with cost reduction and business “right-sizing” initiatives, including assistance with analysis regarding reductions in force, reductions in vendor spend, and management of hosting and power expenses.

- k. Court Hearings
Fees: \$271,540.50; Hours: 281.1

This category includes the preparation for and attendance of Court hearings.

- l. Data Management
Fees: \$3,801,326.00; Hours: 5,710.2

This category involves assisting the Debtors on matters concerning the Debtors’ historical and current data systems, analytics, and data preservation. Activities include but are not limited to data analysis in support of the Debtors’ reports, querying the Debtors’ data sets, reconciling data from various sources, assisting in the response to data requests from external parties (Examiner, Unsecured Creditors Committee, Ad Hoc Groups, regulators, law enforcement, and others), extracting and aggregating data to support filing and amending Debtors’ Statement of Financial Affairs, performing ad hoc inquiries into the location and interpretation of electronically stored information, performing lookbacks to establish historical customer activity patterns, and ongoing monitoring of data from live transactional systems. During this period, A&M professionals were heavily involved in responding to creditor requests to understand their claim amounts, amounts eligible for withdrawal under the custody settlement and other programs, balloting issues, among other questions. Finally, this category includes preparation for the initial distribution of cryptocurrency to creditors, including the data and calculations required to allocate estate value to specific creditor claims.

- m. Due Diligence
Fees: \$1,733,403.00; Hours: 2,315.1

This category includes reviewing and addressing inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, potential bidders and their advisors and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such diligence requests.

- n. Fee Application
Fees: \$110,697.50; Hours: 238.3

This category includes time preparing monthly fee applications in compliance with Court guidelines.

- o. Financing / DIP
Fees: \$7,832.50; Hours: 8.5

This category includes advising the Debtors and assisting other advisors with procurement of DIP financing, including diligence with prospective lenders and reporting to the eventual DIP lender.

- p. Insurance
Fees: \$1,162.50; Hours: 1.5

This category includes assisting the Debtors with insurance related matters.

- q. Investigations
Fees: \$6,100.00; Hours: 5.5

This category includes assisting counsel, independent committees, or other relevant parties with investigations.

- r. Litigation
Fees: \$275,425.00; Hours: 332.3

This category includes advising and assisting management and/or the Debtor advisors in litigation matters, including litigation associated with the Series B Preferred Equity, mediation with the ad hoc groups of Earn and Borrow creditors, and other litigation and potential litigation matters.

- s. Meetings
Fees: \$1,705,759.50; Hours: 2,077.5

This category includes participation in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.

- t. Monthly Operating Reports / UST Reports
Fees: \$506,990.50; Hours: 726.6

This category includes assisting the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.

- u. Motions / Orders
Fees: \$1,318,419.50; Hours: 1,704.0

This category includes completing analyses and assisting the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.

- v. Plan / Disclosure Statement
Fees: \$2,788,955.50; Hours: 3,238.0

This category includes assisting the Debtors and advisors with various analyses and assessment of the components included in and relating to the POR, Disclosure Statement, Schedules, and related documents. Complete analyses, including but not limited to liquidation and orderly wind down scenarios, and assisting the Debtors with the Plan of Reorganization and Disclosure Statement. Assist Debtors with respect to steps required to emerge under the approved Plan of Reorganization.

- w. Statements / Schedules
Fees: \$2,079,635.00; Hours: 3,157.9

This category includes assisting the Debtors with the creation and filing of Statements and Schedules, including amendments, with background information and other related matters.

- x. Tax
Fees: \$8,567.50; Hours: 11.3

This category includes assisting the Debtors with tax related matters.

- y. Travel
Fees: \$18,845.00; Hours: 24.0

This category includes fifty percent of total billable travel time.

- z. Vendor Management
Fees: \$505,075.00; Hours: 800.4

This category includes assisting the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.

27. The foregoing professional services performed by A&M were necessary and appropriate to further the administration of the Debtors' chapter 11 cases. The professional services performed by A&M were in the best interests of the Debtors and other parties in interest. Compensation for such services as requested is commensurate with the complexity, importance, and nature of the issues and tasks involved. The professional services were performed expeditiously and efficiently.

28. The professional services were performed by managing directors, senior directors, directors, managers, senior associates, associates, analysts and paraprofessionals of A&M. A&M has a preeminent restructuring practice and enjoys a national reputation for its expertise in financial reorganization and restructurings of troubled entities.

29. The professional services performed by A&M on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 38,528.0 hours by A&M professionals. Of the aggregate time expended, 4,137.3 hours were expended by managing directors, 7,557.6 hours were expended by senior directors, 4,943.3 hours were expended by directors, 2,379.2 hours were expended by managers, 5,537.0 hours were expended by senior associates, 10,452.7 hours were expended by associates, 3,386.9 hours were expended by analysts and 134.0 hours were expended by paraprofessionals.

30. During the Compensation Period, A&M billed the Debtors for time expended by professionals based on hourly rates ranging from \$300.00 to \$1,325.00 per hour. Allowance for compensation in the amount requested would result in a blended hourly rate of \$725.70 (based on 38,528.0 recorded hours for professionals at A&M's agreed billing rates in effect at the time of the performance of services).

Actual and Necessary Disbursement by A&M

31. A&M disbursed \$69,741.74 as expenses incurred in providing professional services

during the Compensation Period. These expenses are reasonable and necessary, and were essential to, among other things, travel to and from various meetings with Debtor employees and were necessary to provide the Debtor assistance with the overall ongoing operation of the business in the bankruptcy process.

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The Requested Compensation Should be Allowed

32. Section 331 of the Bankruptcy Code provides for final compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a Court may award a professional employed under section 327 of Bankruptcy Code "reasonable compensation for actual, necessary services rendered [and] reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded to [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and expertise in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id § 330(a)(3).

33. In the instant case, A&M submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the preservation and maximization of value of all stakeholders and to the orderly administration of the Debtors' chapter 11 estates. Such services and expenditures were necessary to and in the best interests of Debtors' estates and creditors. The compensation requested herein is reasonable in consideration of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

34. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. The professional services were performed expediently and efficiently.

35. In sum, the services rendered by A&M were necessary and beneficial to the Debtors' estates and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

Notice

36. Pursuant to the First Amended Interim Compensation Order, notice of this Fee Statement has been served upon (i) Celsius Network LLC, 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030, Attn: Ron Deutsch; (ii) counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C., and Simon Briefel, and 300 North LaSalle, Chicago, Illinois 60654; Attn: Patrick J. Nash, Jr., P.C., Ross M. Kwasteniet, P.C., Christopher S. Koenig, and Alison J. Wirtz; (iii) the U.S. Trustee, Alexander Hamilton Custom House, 1 Bowling Green, New York, New York 10004-1408, Attn: Shara Cornell, Mark Bruh, and Brian S. Masumoto; (iv) counsel to the UCC, White & Case LLP, 111 South Wacker Drive, Suite 5100, Chicago, Illinois 60606, Attn: Gregory F. Pesce, 1221 6th

Ave, New York, New York 10020, Attn: David Turetsky, and 555 South Flower Street, Suite 2700, Los Angeles, California 90071, Attn: Aaron E. Colodny; (v) counsel to the Chapter 11 Examiner, Jenner & Block, LLP, 353 N. Clark Street, Chicago, Illinois 60654, Attn.: Catherine L. Steege, and Vincent E. Lazar, counsel to the Ad Hoc Group of Custodial Account Holders, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119, Attn: Kyle J. Ortiz and Bryan M. Kotliar; counsel to the Ad Hoc Group of Withhold Account Holders, Troutman Pepper Hamilton Sanders, 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap; (viii) via electronic mail to counsel to the Fee Examiner, Christopher S. Sontchi, at CelsiusFeeExaminer@gklaw.com; and (ix) any other statutory committee appointed in these chapter 11 cases. The Debtors submit that, in view of the facts and circumstances, such notice is sufficient, and no other or further notice need be provided.

37. No previous request for the relief sought herein has been made by A&M to this or any other Court.

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Conclusion

38. A&M respectfully requests that the Court (i) award a final allowance of A&M's compensation for professional services rendered during the Compensation Period in the amount of \$28,029,576.39, consisting of \$27,959,834.65, representing 100% of fees incurred during the Compensation Period, and reimbursement of \$69,741.74, representing 100% of actual and necessary expenses incurred during the Compensation Period, and that such allowance be without prejudice to A&M's right to seek additional compensation for services performed and expenses incurred during the Compensation Period, which were not processed at the time of this Application; (ii) direct payment by the Debtors of the difference between the amounts allowed and any amounts previously paid by the Debtors pursuant to the First Amended Interim Compensation Order, net of any retainer balances; and (iii) grant such other and further relief as is just.

Dated: January 17, 2023

ALVAREZ & MARSAL NORTH AMERICA, LLC

By: /s/ Robert Campagna

Robert Campagna

ALVAREZ & MARSAL NORTH AMERICA, LLC

600 Madison Avenue, 8th Floor

New York, New York 10022

Telephone (212) 759-4433

Facsimile: (212) 759-5532

*Financial Advisors for the Debtors
and Debtors-in-Possession*

Exhibit A

Certification

ALVAREZ & MARSAL NORTH AMERICA, LLC
600 Madison Avenue, 8th Floor
New York, New York 10022
Telephone (212) 759-4433
Facsimile: (212) 759-5532

*Financial Advisors for the Debtors
and Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X
In re: : **Chapter 11**
CELSIUS NETWORK, LLC, et al., : **Case No. 22-10964 (MG)**
:
Debtors.⁴ : **(Jointly Administered)**
----- X

**CERTIFICATION OF ROBERT CAMPAGNA IN SUPPORT OF
FINAL FEE APPLICATION OF ALVAREZ & MARSAL
NORTH AMERICA, LLC AS FINANCIAL ADVISORS FOR THE
DEBTORS, FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES FOR
THE PERIOD FROM
JULY 13, 2022 THROUGH AND INCLUDING NOVEMBER 9, 2023**

I, Robert Campagna, hereby certify that:

1. I am a Managing Director with the applicant firm, Alvarez & Marsal North America, (“**A&M**”), with responsibility for the chapter 11 cases of Celsius Network, LLC, et al., and certain of its affiliates, as debtors and debtors in possession (the “**Debtors**”), and compliance

⁴ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (0143); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd.; GK8 Ltd (1209); GK8 USA LLC (9450) and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the First Amended Interim Compensation Order, the Local Guidelines, the order appointing Judge Christopher S. Sontchi as fee examiner (the “**Fee Examiner**”), as amended [Docket Nos. 1151, 1746], and the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330, effective January 30, 1996 (the “**UST Guidelines**,” and, together with the Local Guidelines and Fee Examiner, the “**Fee Guidelines**”).

2. This certification is made in conjunction with A&M’s Application, dated January 17, 2023, for final compensation and reimbursement of expenses for the period commencing July 13, 2022 through and including November 9, 2023 in accordance with the Fee Guidelines (the “**Application**”).

3. Pursuant to section B(1) of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fee and disbursements sought fall within the Local Guidelines.
- c. The fees and disbursements sought are billed at rates in accordance with those customarily charged by A&M and generally accepted by A&M clients; and
- d. In providing a reimbursable service, A&M does not make a profit on that service, whether the service is performed by A&M in-house or through a third party.

4. Pursuant to section B(2) of the Local Guidelines, I certify that A&M has previously provided monthly statements of A&M’s fees and disbursements by filing and serving monthly statements in accordance with the First Amended Interim Compensation Order (as defined in the

Application).

5. Pursuant to section B(3) of the Local Guidelines, I certify that: (a) the Debtors; (b) the chair of the Committee; and (c) the Office of the United States Trustee for the Southern District of New York will be provided with a copy of the Application concurrently with the filing thereof and will have at least 14 days to review such Application prior to any objection deadline with respect thereto.

Dated: January 17, 2023
New York, New York

By: /s/ Robert Campagna

Robert Campagna

ALVAREZ & MARSAL NORTH AMERICA, LLC

600 Madison Avenue, 8th Floor

New York, New York 10022

Telephone (212) 759-4433

Facsimile: (212) 759-5532

*Financial Advisors for the Debtors
and Debtors-in-Possession*

Exhibit B

*Celsius Network, LLC, et al.,
Summary of Time Detail by Task
July 13, 2022 through November 9, 2023*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
ASSET SALES	292.8	\$288,735.00
AVOIDANCE ACTIONS	21.3	\$18,877.50
BANKRUPTCY SUPPORT	5,095.2	\$4,080,469.00
BUSINESS PLAN	2,024.2	\$1,688,902.50
CASE ADMINISTRATION	178.2	\$141,545.00
CASH FORECASTS	2,850.8	\$2,341,280.00
CLAIMS ADMINISTRATION & OBJECTIONS	6,935.6	\$3,960,263.00
COMMUNICATION	88.3	\$89,437.50
CONTRACTS	257.7	\$201,577.50
COST REDUCTION INITIATIVES	151.7	\$136,990.00
COURT HEARINGS	281.1	\$271,540.50
DATA MANAGEMENT	5,710.2	\$3,801,326.00
DUE DILIGENCE	2,315.1	\$1,733,403.00
FEE APP	238.3	\$110,697.50
FINANCING / DIP	8.5	\$7,832.50
INSURANCE	1.5	\$1,162.50
INVESTIGATIONS	5.5	\$6,100.00
LITIGATION	332.3	\$275,425.00
MEETINGS	2,077.5	\$1,705,759.50
MONTHLY OPERATING REPORT/UST REPORT	726.6	\$506,990.50
MOTIONS/ORDERS	1,704.0	\$1,318,419.50
PLAN / DISCLOSURE STATEMENT	3,238.0	\$2,788,955.50
STATEMENTS/SCHEDULES	3,157.9	\$2,079,635.00
TAX	11.3	\$8,567.50
TRAVEL	24.0	\$18,845.00
VENDOR MANAGEMENT	800.4	\$505,075.00
<i>Total</i>	38,528.0	\$28,087,811.50

The above total reflects gross fees / expenses and does not include certain agreed upon adjustments, as described in the Fee Examiner's interim reports.

***Celsius Network, LLC, et al.,
Summary of Time Detail by Professional
July 13, 2022 through November 9, 2023***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325.00	1604.0	\$2,125,300.00
Stegenga, Jeffery	Managing Director	\$1,295.00	1.4	\$1,813.00
Campagna, Robert	Managing Director	\$1,250.00	945.9	\$1,182,375.00
Hoeninghaus, Allison	Managing Director	\$1,250.00	96.6	\$120,750.00
Hertzberg, Julie	Managing Director	\$1,150.00	36.2	\$41,630.00
Bixler, Holden	Managing Director	\$1,050.00	489.9	\$514,395.00
Herriman, Jay	Managing Director	\$1,050.00	20.8	\$21,840.00
Iwanski, Larry	Managing Director	\$1,050.00	2.8	\$2,940.00
Murphy, Patricia	Managing Director	\$1,050.00	2.8	\$2,940.00
Negangard, Kevin	Managing Director	\$995.00	4.2	\$4,179.00
Bixler, Holden	Managing Director	\$975.00	926.4	\$903,240.00
Negangard, Kevin	Managing Director	\$935.00	6.3	\$5,890.50
Deets, James	Senior Director	\$975.00	116.3	\$113,392.50
Lal, Arjun	Senior Director	\$950.00	13.2	\$12,540.00
Schreiber, Sam	Senior Director	\$925.00	1695.7	\$1,568,522.50
Kinealy, Paul	Senior Director	\$900.00	424.8	\$382,320.00
Lal, Arjun	Senior Director	\$900.00	1010.4	\$909,360.00
Kinealy, Paul	Senior Director	\$825.00	861.0	\$710,325.00
San Luis, Ana	Senior Director	\$820.00	1657.3	\$1,358,986.00
Tilsner, Jeremy	Senior Director	\$820.00	1383.8	\$1,134,716.00
Hendry, Richard	Senior Director	\$775.00	6.0	\$4,650.00
San Luis, Ana	Senior Director	\$750.00	131.5	\$98,625.00
Tilsner, Jeremy	Senior Director	\$750.00	257.6	\$193,200.00
Brantley, Chase	Director	\$850.00	1709.5	\$1,453,075.00
Ciriello, Andrew	Director	\$850.00	837.7	\$712,045.00
Ciriello, Andrew	Director	\$800.00	1040.5	\$832,400.00
Domfeh, Kofi	Director	\$800.00	272.1	\$217,680.00
Brantley, Chase	Director	\$775.00	1083.5	\$839,712.50
Bapna, Rishabh	Manager	\$800.00	117.9	\$94,320.00
Wang, Gege	Manager	\$550.00	1873.6	\$1,030,480.00
Lucas, Emmet	Senior Associate	\$775.00	1226.8	\$950,770.00
Frenkel, Adam	Senior Associate	\$725.00	85.9	\$62,277.50

Lucas, Emmet	Senior Associate	\$725.00	921.9	\$668,377.50
Frenkel, Adam	Senior Associate	\$700.00	683.6	\$478,520.00
Zeiss, Mark	Senior Associate	\$700.00	34.8	\$24,360.00
Dailey, Chuck	Senior Associate	\$675.00	1313.2	\$886,410.00
Dinh, Riley	Senior Associate	\$660.00	55.5	\$36,630.00
Vaughn, Conor	Senior Associate	\$660.00	34.7	\$22,902.00
Dailey, Chuck	Senior Associate	\$625.00	168.2	\$105,125.00
Vitols, Lauren	Senior Associate	\$600.00	953.1	\$571,860.00
O'Donnell, Kevin	Senior Associate	\$550.00	2.8	\$1,540.00
Perez, Jose	Senior Associate	\$550.00	56.5	\$31,075.00
Wang, Gege	Senior Associate	\$450.00	387.7	\$174,465.00
Allison, Roger	Associate	\$625.00	1358.2	\$848,875.00
Raab, Emily	Associate	\$625.00	11.9	\$7,437.50
Calvert, Sam	Associate	\$600.00	1660.6	\$996,360.00
Mehta, Rahul	Associate	\$600.00	66.3	\$39,780.00
Raab, Emily	Associate	\$600.00	747.5	\$448,500.00
Allison, Roger	Associate	\$575.00	900.6	\$517,845.00
Colangelo, Samuel	Associate	\$575.00	1196.6	\$688,045.00
Wadzita, Brent	Associate	\$575.00	1487.1	\$855,082.50
Calvert, Sam	Associate	\$550.00	402.5	\$221,375.00
Schoenbrun, Max	Associate	\$550.00	5.0	\$2,750.00
Wadzita, Brent	Associate	\$550.00	1104.7	\$607,585.00
Gacek, Chris	Associate	\$425.00	788.4	\$335,070.00
Colangelo, Samuel	Analyst	\$500.00	723.3	\$361,650.00
Pogorzelski, Jon	Analyst	\$475.00	1356.3	\$644,242.50
Callan, Baylee	Analyst	\$425.00	787.0	\$334,475.00
Pogorzelski, Jon	Analyst	\$425.00	471.2	\$200,260.00
Ribaudo, Michael	Analyst	\$425.00	9.6	\$4,080.00
Westner, Jack	Analyst	\$425.00	762.8	\$324,190.00
Rivera-Rozo, Camila	Para Professional	\$325.00	82.2	\$26,715.00
Grussing, Bernice	Para Professional	\$300.00	4.6	\$1,380.00
Rivera-Rozo, Camila	Para Professional	\$300.00	47.2	\$14,160.00
		Total	38,528.0	\$28,087,811.50

The above total reflects gross fees / expenses and does not include certain agreed upon adjustments, as described in the Fee Examiner's interim reports.

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

ASSET SALES

Assist the Debtors and advisors with various asset sales including discussions with potential buyers, plan sponsors and back up bidders, attaining and submitting information for diligence related to the transaction / sale, supplying supporting analysis/forecasts and the creation/support of associated Agreements including schedules.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	115.0	\$151,122.50
Kinealy, Paul	Senior Director	\$900	0.2	\$180.00
Lal, Arjun	Senior Director	\$900	5.1	\$4,590.00
Schreiber, Sam	Senior Director	\$925	25.3	\$23,402.50
Brantley, Chase	Director	\$850	59.8	\$47,455.00
Ciriello, Andrew	Director	\$850	4.9	\$4,015.00
Dailey, Chuck	Senior Associate	\$675	0.7	\$472.50
Lucas, Emmet	Senior Associate	\$775	52.1	\$40,317.50
Allison, Roger	Associate	\$575	0.3	\$172.50
Calvert, Sam	Associate	\$600	25.0	\$14,500.00
Colangelo, Samuel	Associate	\$575	4.1	\$2,357.50
Colangelo, Samuel	Analyst	\$500	0.3	\$150.00
			292.8	\$288,735.00
<i>Average Billing Rate</i>				\$986.12

Exhibit D

*Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023*

AVOIDANCE ACTIONS

Assist the Debtors with evaluating and analyzing potential avoidance actions.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Bixler, Holden	Managing Director	\$975	15.3	\$14,917.50
Kinealy, Paul	Senior Director	\$825	1.2	\$990.00
Ciriello, Andrew	Director	\$800	1.2	\$960.00
Allison, Roger	Associate	\$575	1.2	\$690.00
Calvert, Sam	Associate	\$550	1.2	\$660.00
Wadzita, Brent	Associate	\$550	1.2	\$660.00
			21.3	\$18,877.50
Average Billing Rate				\$886.27

Exhibit D

*Celsius Network, LLC, et al.,
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July 13, 2022 through November 9, 2023*

BANKRUPTCY SUPPORT

Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements, intercompany reconciliations and bank related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	277.9	\$276,892.50
Campagna, Robert	Managing Director	\$1,325	571.1	\$739,262.50
Hoeinghaus, Allison	Managing Director	\$1,250	1.3	\$1,625.00
Iwanski, Larry	Managing Director	\$1,050	2.8	\$2,940.00
Murphy, Patricia	Managing Director	\$1,050	2.8	\$2,940.00
Negangard, Kevin	Managing Director	\$995	10.1	\$9,695.50
Stegenga, Jeffery	Managing Director	\$1,295	1.4	\$1,813.00
Deets, James	Senior Director	\$975	1.3	\$1,267.50
Hendry, Richard	Senior Director	\$775	2.8	\$2,170.00
Kinealy, Paul	Senior Director	\$900	266.9	\$230,932.50
Lal, Arjun	Senior Director	\$950	132.9	\$119,760.00
San Luis, Ana	Senior Director	\$820	4.2	\$3,444.00
Schreiber, Sam	Senior Director	\$925	404.6	\$374,255.00
Tilsner, Jeremy	Senior Director	\$820	80.1	\$61,027.00
Brantley, Chase	Director	\$850	429.6	\$359,707.50
Ciriello, Andrew	Director	\$850	414.4	\$346,090.00
Domfeh, Kofi	Director	\$800	130.4	\$104,320.00
Bapna, Rishabh	Manager	\$800	1.3	\$1,040.00

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***Celsius Network, LLC, et al.,
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Wang, Gege	Manager	\$550	4.0	\$2,200.00
Dailey, Chuck	Senior Associate	\$675	446.0	\$299,850.00
Dinh, Riley	Senior Associate	\$660	0.7	\$462.00
Frenkel, Adam	Senior Associate	\$725	13.9	\$9,832.50
Lucas, Emmet	Senior Associate	\$775	223.6	\$166,455.00
O'Donnell, Kevin	Senior Associate	\$550	2.8	\$1,540.00
Wang, Gege	Senior Associate	\$450	13.9	\$6,255.00
Allison, Roger	Associate	\$625	175.8	\$103,615.00
Calvert, Sam	Associate	\$600	873.6	\$513,825.00
Colangelo, Samuel	Associate	\$575	164.2	\$94,415.00
Gacek, Chris	Associate	\$425	0.6	\$255.00
Raab, Emily	Associate	\$625	60.5	\$36,592.50
Wadzita, Brent	Associate	\$575	263.1	\$148,642.50
Colangelo, Samuel	Analyst	\$500	98.1	\$49,050.00
Pogorzelski, Jon	Analyst	\$475	18.5	\$8,297.50
			<hr/> 5095.2	<hr/> \$4,080,469.00
			<hr/>	<hr/>
<i>Average Billing Rate</i>				<hr/> \$800.85 <hr/>

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
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BUSINESS PLAN

Advise and assist the Debtors and potential bidders with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	0.4	\$420.00
Campagna, Robert	Managing Director	\$1,325	266.3	\$340,067.50
Kinealy, Paul	Senior Director	\$900	0.9	\$772.50
Lal, Arjun	Senior Director	\$900	402.9	\$362,610.00
Schreiber, Sam	Senior Director	\$925	91.5	\$84,637.50
Tilsner, Jeremy	Senior Director	\$750	0.5	\$375.00
Brantley, Chase	Director	\$850	311.0	\$251,367.50
Ciriello, Andrew	Director	\$850	9.3	\$7,510.00
Dailey, Chuck	Senior Associate	\$675	39.8	\$24,925.00
Frenkel, Adam	Senior Associate	\$725	704.1	\$493,815.00
Lucas, Emmet	Senior Associate	\$775	37.9	\$27,627.50
Calvert, Sam	Associate	\$600	139.8	\$83,880.00
Colangelo, Samuel	Associate	\$575	0.2	\$115.00
Wadzita, Brent	Associate	\$550	19.6	\$10,780.00
			2024.2	\$1,688,902.50
<i>Average Billing Rate</i>				\$834.36

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*Celsius Network, LLC, et al.,
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CASE ADMINISTRATION

Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Bixler, Holden	Managing Director	\$1,050	0.8	\$802.50
Hendry, Richard	Senior Director	\$775	3.2	\$2,480.00
Kinealy, Paul	Senior Director	\$900	79.5	\$65,670.00
Lal, Arjun	Senior Director	\$900	19.8	\$17,820.00
Schreiber, Sam	Senior Director	\$925	25.8	\$23,865.00
Brantley, Chase	Director	\$775	6.0	\$4,650.00
Ciriello, Andrew	Director	\$850	1.1	\$900.00
Domfeh, Kofi	Director	\$800	6.8	\$5,440.00
Dailey, Chuck	Senior Associate	\$625	1.8	\$1,125.00
Allison, Roger	Associate	\$575	23.1	\$13,282.50
Calvert, Sam	Associate	\$550	2.0	\$1,100.00
Wadzita, Brent	Associate	\$550	5.2	\$2,860.00
Colangelo, Samuel	Analyst	\$500	3.1	\$1,550.00
			178.2	\$141,545.00
Average Billing Rate				\$794.30

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***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

CASH FORECASTS

Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity, including required sales of cryptocurrencies.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	317.8	\$410,442.50
Lal, Arjun	Senior Director	\$900	125.7	\$113,130.00
Schreiber, Sam	Senior Director	\$925	77.5	\$71,687.50
Brantley, Chase	Director	\$850	587.1	\$476,400.00
Ciriello, Andrew	Director	\$850	58.0	\$46,815.00
Dailey, Chuck	Senior Associate	\$675	8.3	\$5,602.50
Frenkel, Adam	Senior Associate	\$700	0.6	\$420.00
Lucas, Emmet	Senior Associate	\$775	1415.5	\$1,065,437.50
Calvert, Sam	Associate	\$600	164.4	\$98,640.00
Colangelo, Samuel	Associate	\$575	63.4	\$36,455.00
Colangelo, Samuel	Analyst	\$500	32.5	\$16,250.00
			2850.8	\$2,341,280.00
<i>Average Billing Rate</i>				\$821.27

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*Celsius Network, LLC, et al.,
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**CLAIMS ADMINISTRATION &
OBJECTIONS**

Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance and general counsel.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	327.4	\$333,862.50
Campagna, Robert	Managing Director	\$1,325	48.4	\$64,010.00
Kinealy, Paul	Senior Director	\$900	196.7	\$172,620.00
San Luis, Ana	Senior Director	\$820	0.6	\$492.00
Schreiber, Sam	Senior Director	\$925	41.1	\$38,017.50
Tilsner, Jeremy	Senior Director	\$820	4.3	\$3,526.00
Brantley, Chase	Director	\$850	5.6	\$4,760.00
Ciriello, Andrew	Director	\$850	18.3	\$15,545.00
Wang, Gege	Manager	\$550	2.4	\$1,320.00
Dailey, Chuck	Senior Associate	\$675	17.0	\$11,475.00
Lucas, Emmet	Senior Associate	\$775	1.7	\$1,307.50
Perez, Jose	Senior Associate	\$550	56.5	\$31,075.00
Vitols, Lauren	Senior Associate	\$600	951.7	\$571,020.00
Zeiss, Mark	Senior Associate	\$700	33.7	\$23,590.00
Allison, Roger	Associate	\$625	1285.1	\$793,257.50
Calvert, Sam	Associate	\$600	7.4	\$4,440.00
Colangelo, Samuel	Associate	\$575	8.8	\$5,060.00
Gacek, Chris	Associate	\$425	0.3	\$127.50

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***Celsius Network, LLC, et al.,
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Raab, Emily	Associate	\$625	21.9	\$13,145.00
Wadzita, Brent	Associate	\$575	1020.3	\$585,840.00
Callan, Baylee	Analyst	\$425	787.0	\$334,475.00
Colangelo, Samuel	Analyst	\$500	0.3	\$150.00
Pogorzelski, Jon	Analyst	\$475	1365.9	\$639,537.50
Ribauda, Michael	Analyst	\$425	9.6	\$4,080.00
Westner, Jack	Analyst	\$425	723.6	\$307,530.00
			<hr/> 6935.6 <hr/>	<hr/> \$3,960,263.00 <hr/>
<i>Average Billing Rate</i>				<hr/> \$571.01 <hr/>

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*Celsius Network, LLC, et al.,
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COMMUNICATION

Assist the Debtors with communication planning and outreach to stakeholders, development of communication documents and talking points, and management of the call center.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	42.8	\$42,795.00
Hertzberg, Julie	Managing Director	\$1,150	36.2	\$41,630.00
Kinealy, Paul	Senior Director	\$825	0.4	\$330.00
Brantley, Chase	Director	\$775	1.5	\$1,162.50
Allison, Roger	Associate	\$625	0.5	\$312.50
Gacek, Chris	Associate	\$425	4.7	\$1,997.50
Wadzita, Brent	Associate	\$550	2.2	\$1,210.00
			88.3	\$89,437.50
<i>Average Billing Rate</i>				\$1,012.88

Exhibit D

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CONTRACTS

Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	64.5	\$63,345.00
Campagna, Robert	Managing Director	\$1,325	6.8	\$9,010.00
Kinealy, Paul	Senior Director	\$900	69.1	\$58,822.50
Schreiber, Sam	Senior Director	\$925	1.0	\$925.00
Brantley, Chase	Director	\$850	6.4	\$5,297.50
Ciriello, Andrew	Director	\$850	1.3	\$1,105.00
Dailey, Chuck	Senior Associate	\$675	1.0	\$675.00
Lucas, Emmet	Senior Associate	\$775	2.1	\$1,627.50
Allison, Roger	Associate	\$575	5.2	\$2,990.00
Calvert, Sam	Associate	\$600	6.0	\$3,600.00
Colangelo, Samuel	Associate	\$575	17.6	\$10,120.00
Raab, Emily	Associate	\$600	41.8	\$25,080.00
Wadzita, Brent	Associate	\$575	32.0	\$17,650.00
Colangelo, Samuel	Analyst	\$500	1.3	\$650.00
Pogorzelski, Jon	Analyst	\$425	1.6	\$680.00
			257.7	\$201,577.50
<i>Average Billing Rate</i>				\$782.22

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*Celsius Network, LLC, et al.,
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COST REDUCTION INITIATIVES	Assist the Debtors with cost reduction and business “right-sizing” initiatives, including assistance with analysis regarding reductions in force, reductions in vendor spend, and management of hosting and power expenses.
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Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Campagna, Robert	Managing Director	\$1,250	32.8	\$41,000.00
Lal, Arjun	Senior Director	\$900	9.6	\$8,640.00
Brantley, Chase	Director	\$775	1.5	\$1,162.50
Ciriello, Andrew	Director	\$850	107.5	\$86,015.00
Colangelo, Samuel	Associate	\$575	0.3	\$172.50
			151.7	\$136,990.00
Average Billing Rate				\$903.03

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*Celsius Network, LLC, et al.,
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COURT HEARINGS

Prepare for and attend Court hearings.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	10.9	\$10,897.50
Campagna, Robert	Managing Director	\$1,325	92.8	\$119,165.00
Hoeinghaus, Allison	Managing Director	\$1,250	12.0	\$15,000.00
Deets, James	Senior Director	\$975	0.9	\$877.50
Kinealy, Paul	Senior Director	\$825	2.8	\$2,310.00
Lal, Arjun	Senior Director	\$900	10.1	\$9,090.00
Schreiber, Sam	Senior Director	\$925	58.7	\$54,297.50
Brantley, Chase	Director	\$850	18.4	\$15,640.00
Ciriello, Andrew	Director	\$850	7.9	\$6,715.00
Dailey, Chuck	Senior Associate	\$675	19.7	\$13,297.50
Vaughn, Conor	Senior Associate	\$660	4.3	\$2,838.00
Calvert, Sam	Associate	\$600	1.2	\$720.00
Colangelo, Samuel	Associate	\$575	1.2	\$690.00
Raab, Emily	Associate	\$600	16.5	\$9,900.00
Pogorzelski, Jon	Analyst	\$475	23.7	\$10,102.50
			281.1	\$271,540.50
<i>Average Billing Rate</i>				\$965.99

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*Celsius Network, LLC, et al.,
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DATA MANAGEMENT

Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Activities include but are not limited to data analysis in support of the Debtors' reports, querying the Debtors' data sets, reconciling data from various sources, assisting in the response to data requests from external parties (Examiner, Unsecured Creditors Committee, Ad Hoc Groups, regulators, law enforcement, individual creditors, and others), extracting and aggregating data to support filing and amending Debtors' Statement of Financial Affairs, performing ad hoc inquiries into the location and interpretation of electronically stored information, performing lookbacks to

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Bixler, Holden	Managing Director	\$975	0.4	\$390.00
Campagna, Robert	Managing Director	\$1,325	6.6	\$8,445.00
Negangard, Kevin	Managing Director	\$935	0.4	\$374.00
Lal, Arjun	Senior Director	\$900	0.8	\$720.00
San Luis, Ana	Senior Director	\$820	1594.3	\$1,299,675.00
Schreiber, Sam	Senior Director	\$925	0.9	\$832.50
Tilsner, Jeremy	Senior Director	\$820	1350.7	\$1,097,137.00
Brantley, Chase	Director	\$850	0.5	\$425.00
Ciriello, Andrew	Director	\$850	3.9	\$3,305.00
Wang, Gege	Manager	\$550	1695.8	\$932,690.00
Wang, Gege	Senior Associate	\$450	341.5	\$153,675.00
Calvert, Sam	Associate	\$550	0.3	\$165.00
Gacek, Chris	Associate	\$425	714.1	\$303,492.50
			5710.2	\$3,801,326.00
	Average Billing Rate			\$665.71

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DUE DILIGENCE

Review and address inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, potential bidders and their advisors and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	45.8	\$45,262.50
Campagna, Robert	Managing Director	\$1,325	121.7	\$154,982.50
Kinealy, Paul	Senior Director	\$900	124.6	\$104,467.50
Lal, Arjun	Senior Director	\$950	140.5	\$126,475.00
Schreiber, Sam	Senior Director	\$925	23.7	\$21,922.50
Tilsner, Jeremy	Senior Director	\$820	6.3	\$4,858.00
Brantley, Chase	Director	\$850	251.6	\$199,115.00
Ciriello, Andrew	Director	\$850	561.7	\$456,935.00
Domfeh, Kofi	Director	\$800	129.6	\$103,680.00
Wang, Gege	Manager	\$550	2.6	\$1,430.00
Dailey, Chuck	Senior Associate	\$675	15.6	\$10,070.00
Frenkel, Adam	Senior Associate	\$725	0.5	\$362.50
Lucas, Emmet	Senior Associate	\$775	55.1	\$40,337.50
Wang, Gege	Senior Associate	\$450	4.5	\$2,025.00
Allison, Roger	Associate	\$625	140.8	\$83,135.00
Calvert, Sam	Associate	\$600	168.7	\$95,160.00
Colangelo, Samuel	Associate	\$575	83.1	\$47,782.50
Raab, Emily	Associate	\$600	1.9	\$1,140.00

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***Celsius Network, LLC, et al.,
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Wadzita, Brent	Associate	\$575	257.6	\$144,722.50
Colangelo, Samuel	Analyst	\$500	178.4	\$89,200.00
Pogorzelski, Jon	Analyst	\$425	0.8	\$340.00
			<hr/> 2315.1	<hr/> \$1,733,403.00
			<hr/>	<hr/>
<i>Average Billing Rate</i>				<hr/> \$748.74
				<hr/>

Exhibit D

*Celsius Network, LLC, et al.,
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FEE APP

Prepare the monthly and interim fee applications in accordance with Court guidelines.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Campagna, Robert	Managing Director	\$1,325	5.2	\$6,680.00
Lal, Arjun	Senior Director	\$900	0.9	\$810.00
Schreiber, Sam	Senior Director	\$925	4.2	\$3,885.00
Ciriello, Andrew	Director	\$850	6.3	\$5,335.00
Lucas, Emmet	Senior Associate	\$775	6.0	\$4,370.00
Calvert, Sam	Associate	\$600	42.0	\$24,640.00
Colangelo, Samuel	Associate	\$575	38.3	\$22,022.50
Colangelo, Samuel	Analyst	\$500	1.4	\$700.00
Grussing, Bernice	Para Professional	\$300	4.6	\$1,380.00
Rivera-Rozo, Camila	Para Professional	\$325	129.4	\$40,875.00
			238.3	\$110,697.50
				\$464.53

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*Celsius Network, LLC, et al.,
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FINANCING / DIP

Advise Debtors and assist other advisors with procurement of DIP financing, including diligence with prospective lenders.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Campagna, Robert	Managing Director	\$1,250	2.2	\$2,750.00
Lal, Arjun	Senior Director	\$900	1.6	\$1,440.00
Brantley, Chase	Director	\$775	4.7	\$3,642.50
			8.5	\$7,832.50
	Average Billing Rate			\$921.47

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*Celsius Network, LLC, et al.,
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INSURANCE

Assist the Debtor with insurance-related matters

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>	
Brantley, Chase	Director	\$775	1.5	\$1,162.50	
			1.5	\$1,162.50	
			<i>Average Billing Rate</i>		\$775.00

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*Celsius Network, LLC, et al.,
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INVESTIGATIONS

Assist counsel, independent committee, or other relevant party with investigations

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Bixler, Holden	Managing Director	\$975	1.0	\$975.00
Campagna, Robert	Managing Director	\$1,250	3.5	\$4,375.00
Tilsner, Jeremy	Senior Director	\$750	1.0	\$750.00
			5.5	\$6,100.00
				\$1,109.09

***Celsius Network, LLC, et al.,
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Advise and assist management and/or the Debtor advisors in litigation matters, including litigation associated with the Series B Preferred Equity, mediation with the ad hoc groups of Earn and Borrow creditors, and other litigation and potential litigation matters.

Average Billing Rate

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***Celsius Network, LLC, et al.,
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MEETINGS

Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	84.7	\$86,940.00
Campagna, Robert	Managing Director	\$1,325	271.5	\$354,817.50
Kinealy, Paul	Senior Director	\$900	70.2	\$61,590.00
Lal, Arjun	Senior Director	\$950	88.4	\$79,710.00
San Luis, Ana	Senior Director	\$820	185.6	\$150,638.00
Schreiber, Sam	Senior Director	\$925	189.0	\$174,825.00
Tilsner, Jeremy	Senior Director	\$820	191.3	\$154,339.00
Brantley, Chase	Director	\$850	212.5	\$178,135.00
Ciriello, Andrew	Director	\$850	86.4	\$72,150.00
Wang, Gege	Manager	\$550	164.1	\$90,255.00
Dailey, Chuck	Senior Associate	\$675	73.1	\$49,317.50
Frenkel, Adam	Senior Associate	\$725	6.0	\$4,250.00
Lucas, Emmet	Senior Associate	\$775	46.8	\$35,755.00
Vitols, Lauren	Senior Associate	\$600	1.4	\$840.00
Wang, Gege	Senior Associate	\$450	27.8	\$12,510.00
Allison, Roger	Associate	\$625	71.5	\$43,547.50
Calvert, Sam	Associate	\$600	46.5	\$27,595.00
Colangelo, Samuel	Associate	\$575	34.5	\$19,837.50

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

Gacek, Chris	Associate	\$425	66.1	\$28,092.50
Wadzita, Brent	Associate	\$575	71.0	\$40,437.50
Colangelo, Samuel	Analyst	\$500	3.8	\$1,900.00
Pogorzelski, Jon	Analyst	\$475	55.3	\$25,527.50
Westner, Jack	Analyst	\$425	30.0	\$12,750.00
			<hr/> 2077.5 <hr/>	<hr/> \$1,705,759.50 <hr/>
<i>Average Billing Rate</i>				<hr/> \$821.06 <hr/>

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

**MONTHLY OPERATING
REPORT/UST REPORT**

Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	14.8	\$14,655.00
Campagna, Robert	Managing Director	\$1,325	22.9	\$29,300.00
Kinealy, Paul	Senior Director	\$900	35.1	\$29,310.00
Lal, Arjun	Senior Director	\$900	16.8	\$15,120.00
San Luis, Ana	Senior Director	\$820	0.4	\$328.00
Schreiber, Sam	Senior Director	\$925	3.0	\$2,775.00
Brantley, Chase	Director	\$850	40.8	\$32,205.00
Ciriello, Andrew	Director	\$850	90.4	\$73,435.00
Wang, Gege	Manager	\$550	0.4	\$220.00
Lucas, Emmet	Senior Associate	\$775	114.1	\$86,282.50
Allison, Roger	Associate	\$625	20.0	\$12,070.00
Calvert, Sam	Associate	\$600	269.2	\$159,360.00
Colangelo, Samuel	Associate	\$575	3.8	\$2,185.00
Gacek, Chris	Associate	\$425	0.4	\$170.00
Raab, Emily	Associate	\$600	25.9	\$15,540.00
Wadzita, Brent	Associate	\$575	21.7	\$12,227.50
Colangelo, Samuel	Analyst	\$500	11.2	\$5,600.00
Pogorzelski, Jon	Analyst	\$475	26.5	\$12,297.50

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

Westner, Jack	Analyst	\$425	9.2	\$3,910.00
			<hr/> 726.6	<hr/> \$506,990.50
			<hr/>	<hr/>
	<i>Average Billing Rate</i>			<hr/> \$697.76 <hr/>

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

MOTIONS/ORDERS

Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	39.1	\$38,377.50
Campagna, Robert	Managing Director	\$1,325	116.6	\$148,547.50
Hoeinghaus, Allison	Managing Director	\$1,250	83.3	\$104,125.00
Deets, James	Senior Director	\$975	114.1	\$111,247.50
Kinealy, Paul	Senior Director	\$900	29.4	\$24,397.50
Lal, Arjun	Senior Director	\$900	17.0	\$15,300.00
Schreiber, Sam	Senior Director	\$925	57.9	\$53,557.50
Tilsner, Jeremy	Senior Director	\$820	0.5	\$410.00
Brantley, Chase	Director	\$850	15.6	\$12,127.50
Ciriello, Andrew	Director	\$850	319.7	\$260,270.00
Domfeh, Kofi	Director	\$800	5.3	\$4,240.00
Bapna, Rishabh	Manager	\$800	116.6	\$93,280.00
Dailey, Chuck	Senior Associate	\$675	0.5	\$337.50
Dinh, Riley	Senior Associate	\$660	54.8	\$36,168.00
Lucas, Emmet	Senior Associate	\$775	9.9	\$7,572.50
Vaughn, Conor	Senior Associate	\$660	30.4	\$20,064.00
Allison, Roger	Associate	\$575	33.3	\$19,147.50
Calvert, Sam	Associate	\$600	1.0	\$600.00

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

Colangelo, Samuel	Associate	\$575	411.8	\$236,785.00
Mehta, Rahul	Associate	\$600	66.3	\$39,780.00
Schoenbrun, Max	Associate	\$550	5.0	\$2,750.00
Wadzita, Brent	Associate	\$550	27.7	\$15,235.00
Colangelo, Samuel	Analyst	\$500	148.2	\$74,100.00
			<hr/>	<hr/>
			1704.0	\$1,318,419.50
			<hr/>	<hr/>
<i>Average Billing Rate</i>				\$773.72
				<hr/>

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

**PLAN / DISCLOSURE
STATEMENT**

Assist the Debtors and advisors with various analyses and assessment of the components included in and relating to the POR, Disclosure Statement, Schedules, and related documents. Complete analyses, including but not limited to liquidation and orderly wind down scenarios, and assist the Debtors with the Plan of Reorganization and Disclosure Statement. Assist Debtors with respect to steps required to emerge under the approved Plan of Reorganization.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	65.1	\$68,355.00
Campagna, Robert	Managing Director	\$1,325	466.3	\$617,210.00
Kinealy, Paul	Senior Director	\$900	6.5	\$5,850.00
Lal, Arjun	Senior Director	\$950	33.8	\$30,755.00
San Luis, Ana	Senior Director	\$820	3.7	\$3,034.00
Schreiber, Sam	Senior Director	\$925	631.5	\$584,137.50
Tilsner, Jeremy	Senior Director	\$820	6.7	\$5,494.00
Brantley, Chase	Director	\$850	593.4	\$504,285.00
Ciriello, Andrew	Director	\$850	85.7	\$72,645.00
Wang, Gege	Manager	\$550	3.7	\$2,035.00
Dailey, Chuck	Senior Associate	\$675	826.2	\$552,990.00
Frenkel, Adam	Senior Associate	\$725	44.4	\$32,117.50
Lucas, Emmet	Senior Associate	\$775	169.9	\$131,672.50
Allison, Roger	Associate	\$625	2.6	\$1,625.00
Calvert, Sam	Associate	\$600	226.5	\$135,900.00
Colangelo, Samuel	Associate	\$575	56.9	\$32,717.50
Gacek, Chris	Associate	\$425	2.2	\$935.00
Wadzita, Brent	Associate	\$575	10.7	\$6,152.50

Exhibit D

*Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023*

Pogorzelski, Jon	Analyst	\$475	2.2	\$1,045.00
			3238.0	<u>\$2,788,955.50</u>
				<u>Average Billing Rate \$861.32</u>

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

STATEMENTS/SCHEDULES

Assist the Debtors with the creation and filing of Statements and Schedules, including amendments, with background information and other related matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	425.4	\$418,747.50
Campagna, Robert	Managing Director	\$1,325	25.4	\$31,855.00
Herriman, Jay	Managing Director	\$1,050	20.8	\$21,840.00
Kinealy, Paul	Senior Director	\$900	398.4	\$331,185.00
Lal, Arjun	Senior Director	\$900	1.6	\$1,440.00
Brantley, Chase	Director	\$775	0.4	\$310.00
Ciriello, Andrew	Director	\$850	7.7	\$6,190.00
Lucas, Emmet	Senior Associate	\$725	2.9	\$2,102.50
Zeiss, Mark	Senior Associate	\$700	1.1	\$770.00
Allison, Roger	Associate	\$625	493.8	\$289,455.00
Raab, Emily	Associate	\$600	590.9	\$354,540.00
Wadzita, Brent	Associate	\$575	856.5	\$474,525.00
Pogorzelski, Jon	Analyst	\$475	333.0	\$146,675.00
			3157.9	\$2,079,635.00
	<i>Average Billing Rate</i>			\$658.55

Exhibit D

*Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023*

TAX

Assist the Debtors with tax related matters

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Lal, Arjun	Senior Director	\$900	0.8	\$720.00
Brantley, Chase	Director	\$850	8.3	\$6,492.50
Lucas, Emmet	Senior Associate	\$725	0.6	\$435.00
Allison, Roger	Associate	\$575	1.6	\$920.00
			11.3	\$8,567.50
Average Billing Rate				\$758.19

Exhibit D

*Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023*

TRAVEL

Fifty percent of total billable travel time.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Campagna, Robert	Managing Director	\$1,250	5.0	\$6,250.00
Lal, Arjun	Senior Director	\$900	1.2	\$1,080.00
Dailey, Chuck	Senior Associate	\$675	10.8	\$7,290.00
Allison, Roger	Associate	\$625	4.0	\$2,500.00
Wadzita, Brent	Associate	\$575	3.0	\$1,725.00
			24.0	\$18,845.00
				Average Billing Rate \$785.21

Exhibit D

***Celsius Network, LLC, et al.,
Summary of Task by Professional
July 13, 2022 through November 9, 2023***

VENDOR MANAGEMENT

Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	6.7	\$8,405.00
Kinealy, Paul	Senior Director	\$825	3.9	\$3,217.50
Lal, Arjun	Senior Director	\$900	14.1	\$12,690.00
Schreiber, Sam	Senior Director	\$925	2.5	\$2,312.50
Brantley, Chase	Director	\$850	235.5	\$186,180.00
Ciriello, Andrew	Director	\$850	2.4	\$1,955.00
Lucas, Emmet	Senior Associate	\$725	5.8	\$4,205.00
Colangelo, Samuel	Associate	\$575	284.8	\$163,760.00
Colangelo, Samuel	Analyst	\$500	244.7	\$122,350.00
			800.4	\$505,075.00
<i>Average Billing Rate</i>				\$631.03

Exhibit E

***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Airfare

Professional/Service	Date	Expense	Expense Description
Ciriello, Andrew	7/18/2022	\$318.60	Airfare: Flight to NY for First Day Hearing (DCA to LGA)
Ciriello, Andrew	7/19/2022	\$333.60	Airfare: Flight Home from First Day Hearing (LGA to DCA)
Campagna, Robert	10/11/2022	\$597.60	Airfare: One way airfare EWR to ORD
Lal, Arjun	10/11/2022	\$370.23	Airfare: NY - ORD - NY
Campagna, Robert	10/13/2022	\$535.86	Airfare: One way airfare ORD to EWR
Frenkel, Adam	12/3/2022	\$170.15	Airfare: IAH to EWR
Frenkel, Adam	12/7/2022	\$223.60	Airfare: EWR to IAH
Allison, Roger	1/23/2023	\$628.90	Airfare: Flight Home From Client on 1/26/23
Allison, Roger	1/23/2023	\$528.90	Airfare: Flight to Client on 1/25/23
Calvert, Sam	6/7/2023	\$223.90	Airfare: Coach- Chicago to New York for Meeting
Ciriello, Andrew	6/12/2023	\$201.22	Transportation: Coach- Return flight from NY to DC for interco litigation work
Ciriello, Andrew	6/16/2023	\$10.13	Airfare: Flight change fee
Dailey, Chuck	7/4/2023	\$451.90	Airfare: One-way coach from SNA to EWR
Dailey, Chuck	7/7/2023	\$451.90	Airfare: One-way coach from EWR to SNA
Dailey, Chuck	7/10/2023	\$29.00	Airfare: In-flight WiFi for Mediation Flight LAX to JFK
Dailey, Chuck	7/10/2023	\$80.55	Airfare: Change Fee for Mediation Flight LAX to JFK
Dailey, Chuck	7/10/2023	\$452.90	Airfare: One-way coach LAX to JFK (Mediation)
Wadzita, Brent	7/10/2023	\$367.90	Airfare: One-Way coach flight from PHX to ORD
Wadzita, Brent	7/13/2023	\$367.90	Airfare: One-Way coach flight from ORD to LAS
Allison, Roger	7/18/2023	\$281.90	Airfare: One-Way Coach – DTW to ORD
Dailey, Chuck	7/20/2023	\$50.00	Airfare: Return Flight EWR to SNA change fee (Mediation)
Dailey, Chuck	7/20/2023	\$542.90	Airfare: Return Flight EWR to SNA (Mediation)
Allison, Roger	7/24/2023	\$301.90	Airfare: One-Way Coach – ORD to DTW
Dailey, Chuck	9/25/2023	\$471.90	Airfare: One-Way Coach - SNA to EWR
Dailey, Chuck	9/26/2023	\$8.00	Airfare: in-flight wifi
Hoeinghaus, Allison	10/2/2023	\$348.98	Airfare: One way coach - DAL - LGA (10/2)
Hoeinghaus, Allison	10/3/2023	\$338.98	Airfare: One way coach - LGA - DAL (10/3)
Dailey, Chuck	10/5/2023	\$461.90	Airfare: One way coach - EWR to SNA

Exhibit E

***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Airfare

Professional/Service	Date	Expense	Expense Description
Expense Category Total		\$9,151.20	

Lodging

Professional/Service	Date	Expense	Expense Description
Ciriello, Andrew	7/18/2022	\$406.27	Hotel: Hotel for First Day Hearing in NY
Campagna, Robert	10/11/2022	\$26.87	Hotel Tax: hotel 2 nights
Campagna, Robert	10/11/2022	\$71.04	Hotel Tax: hotel 2 nights
Campagna, Robert	10/11/2022	\$5.97	Hotel Tax: hotel 2 nights
Campagna, Robert	10/11/2022	\$597.00	Hotel: Hotel 2 nights
Lal, Arjun	10/11/2022	\$700.88	Hotel: 2 nights
Campagna, Robert	10/12/2022	\$5.77	Hotel Tax: hotel 2 nights
Campagna, Robert	10/12/2022	\$25.97	Hotel Tax: hotel 2 nights
Campagna, Robert	10/12/2022	\$68.66	Hotel Tax: hotel 2 nights
Campagna, Robert	10/12/2022	\$577.00	Hotel: hotel 2 nights
Lal, Arjun	10/12/2022	\$677.40	Hotel: 2 nights
Frenkel, Adam	12/5/2022	\$600.00	Hotel: 1 Night Stay
Ciriello, Andrew	12/6/2022	\$600.00	Hotel: NY Hotel for hearings / workings sessions with K&E
Frenkel, Adam	12/6/2022	\$600.00	Hotel: 1 Night Stay
Ciriello, Andrew	12/9/2022	\$1.17	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$76.24	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$2.00	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.77	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.77	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.50	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.50	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.17	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$19.95	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$2.00	Hotel Tax: Hotel in NY for hearings / K&E working sessions

Exhibit E

***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Lodging

Professional/Service	Date	Expense	Expense Description
Ciriello, Andrew	12/9/2022	\$35.78	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$50.47	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$54.05	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$600.00	Hotel: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$600.00	Hotel: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$19.95	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Allison, Roger	1/25/2023	\$364.99	Hotel: Client Travel
Ciriello, Andrew	2/21/2023	\$363.93	Hotel: Hotel in NY for working sessions with A&M team
Ciriello, Andrew	2/22/2023	\$363.93	Hotel: Hotel in NY for working sessions with A&M team
Calvert, Sam	6/6/2023	\$290.46	Hotel: 1 night in Chicago Meeting
Ciriello, Andrew	6/15/2023	\$964.02	Hotel: 2 nights in NY to work on intercompany litigation
Dailey, Chuck	7/5/2023	\$478.80	Hotel: One night, NYC
Dailey, Chuck	7/6/2023	\$478.80	Hotel: One night, NYC
Dailey, Chuck	7/16/2023	\$434.23	Hotel: One night, NYC (Mediation)
Dailey, Chuck	7/17/2023	\$434.23	Hotel: One night, NYC (Mediation)
Allison, Roger	7/18/2023	\$723.67	Hotel: One Night – CHI – Team Working Sessions (Claims Workstream)
Dailey, Chuck	7/18/2023	\$434.23	Hotel: One night, NYC (Mediation)
Wadzita, Brent	7/18/2023	\$712.18	Hotel: Hotel for 2 nights in Chicago
Allison, Roger	7/19/2023	\$502.24	Hotel: One Night – CHI – Team Working Sessions (Claims Workstream)
Dailey, Chuck	7/19/2023	\$518.88	Hotel: One night, NYC (Mediation)
Wadzita, Brent	7/19/2023	\$491.32	Hotel: Hotel for 2 nights in Chicago
Allison, Roger	7/25/2023	\$420.49	Hotel: One Night – CHI – Team Working Sessions (Claims Workstream)
Allison, Roger	7/26/2023	\$421.44	Hotel: One Night – CHI – Team Working Sessions (Claims Workstream)
Dailey, Chuck	9/25/2023	\$555.19	Hotel: One Night – NYC – Confirmation Preparations
Dailey, Chuck	9/26/2023	\$555.18	Hotel: One Night – NYC – Confirmation Preparations
Dailey, Chuck	9/27/2023	\$555.19	Hotel: One Night – NYC – Confirmation Preparations
Dailey, Chuck	9/28/2023	\$384.98	Hotel: One Night – NYC – Confirmation Preparations

Exhibit E

***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Lodging

Professional/Service	Date	Expense	Expense Description
Dailey, Chuck	10/1/2023	\$321.07	Hotel: NYC Hotel (1 night)
Dailey, Chuck	10/2/2023	\$321.00	Hotel: NYC Hotel (1 night)
Hoeinghaus, Allison	10/2/2023	\$576.11	Hotel: NYC Hotel (1 night)
Hoeinghaus, Allison	10/2/2023	\$40.17	Hotel: NYC Hotel taxes (1 night)
Dailey, Chuck	10/3/2023	\$321.00	Hotel: NYC Hotel (1 night)
Dailey, Chuck	10/4/2023	\$564.63	Hotel: NYC Hotel (1 night)
Expense Category Total		\$19,024.51	

Meals

Professional/Service	Date	Expense	Expense Description
Allison, Roger	8/15/2022	\$20.00	Business Meals: Dinner
Allison, Roger	8/16/2022	\$20.00	Business Meals: Dinner
Wadzita, Brent	9/12/2022	\$137.68	Business Meals: Team Dinner (R. Allison, H. Bixler, J. Pogorzelski, E. Raab, and B. Wadzita)
Pogorzelski, Jon	9/13/2022	\$120.00	Business Meals: Local Working Dinner (P. Kinealy, H. Bixler, R. Allison, B. Wadzita, E. Raab, J. Pogorzelski)
Pogorzelski, Jon	9/14/2022	\$120.00	Business Meals: Local Working Dinner (P. Kinealy, H. Bixler, R. Allison, B. Wadzita, E. Raab, J. Pogorzelski)
Pogorzelski, Jon	9/15/2022	\$120.00	Business Meals: Local Working Dinner (P. Kinealy, H. Bixler, R. Allison, B. Wadzita, E. Raab, J. Pogorzelski)
Pogorzelski, Jon	9/21/2022	\$100.00	Business Meals: Local Working Dinner (H. Bixler, R. Allison, B. Wadzita, E. Raab, J. Pogorzelski)
Lal, Arjun	10/11/2022	\$14.99	Individual Meals: Dinner
Campagna, Robert	10/12/2022	\$57.20	Business Meals: Dinner out of town
Lal, Arjun	10/12/2022	\$60.00	Business Meals: Dinner out of town
Lal, Arjun	10/13/2022	\$22.96	Individual Meals: Dinner
Frenkel, Adam	12/5/2022	\$39.73	Individual Meals: Out of Office Dinner
Ciriello, Andrew	12/6/2022	\$291.88	Business Meals (Attendees): Dinner in NY with Client
Frenkel, Adam	12/6/2022	\$87.60	Business Meals (Attendees): Dinner with V. Vesnaver, S. Hart, O. Blonstein
Ciriello, Andrew	12/7/2022	\$57.71	Individual Meals: Dinner in NY after working late

Exhibit E

***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Meals

Professional/Service	Date	Expense	Expense Description
Ciriello, Andrew	12/8/2022	\$24.70	Individual Meals: Breakfast while working in NY
Frenkel, Adam	12/8/2022	\$19.59	Individual Meals: Out of Office Breakfast
Frenkel, Adam	12/8/2022	\$46.90	Individual Meals: Out of Office Dinner
Colangelo, Samuel	1/17/2023	\$40.00	Individual Meals: Dinner at Office
Ciriello, Andrew	2/21/2023	\$11.09	Individual Meals: Breakfast while traveling
Ciriello, Andrew	2/21/2023	\$60.00	Individual Meals: Dinner while traveling
Ciriello, Andrew	6/14/2023	\$21.29	Individual Meals: Breakfast while traveling to NY for interco litigation work
Dailey, Chuck	7/5/2023	\$32.21	Individual Meals: Out of Town Breakfast; 1 attendee
Dailey, Chuck	7/5/2023	\$75.00	Individual Meals - Out of Town Dinner; 1 attendee
Dailey, Chuck	7/16/2023	\$100.00	Individual Meals - Out of Town Dinner; 1 attendee
Dailey, Chuck	7/16/2023	\$15.90	Individual Meals: Out of Town Breakfast; 1 attendee
Dailey, Chuck	7/17/2023	\$74.52	Individual Meals - Out of Town Dinner; 1 attendee
Dailey, Chuck	7/17/2023	\$36.58	Individual Meals: Out of Town Breakfast; 1 attendee
Campagna, Robert	7/18/2023	\$97.49	Business Meals (Attendees): Lunch during break from hearing / mediation; 3 attendees
Dailey, Chuck	7/18/2023	\$31.89	Individual Meals: Out of Town Breakfast; 1 attendee
Dailey, Chuck	7/18/2023	\$15.82	Business Meals (Attendees): Team coffee; 2 attendees
Schreiber, Sam	7/18/2023	\$300.00	Business Meals (Attendees): Out of Office Dinner – Mediation; 5 attendees
Wadzita, Brent	7/18/2023	\$128.03	Business Meals (B. Wadzita and R. Allison, both A&M): Dinner
Dailey, Chuck	7/19/2023	\$100.00	Individual Meals - Out of Town Dinner; 1 attendee
Dailey, Chuck	7/19/2023	\$21.40	Individual Meals: Out of Town Breakfast; 1 attendee
Dailey, Chuck	7/19/2023	\$18.24	Business Meals (Attendees): Team coffee; 2 attendees
Dailey, Chuck	7/20/2023	\$35.53	Individual Meals: Out of Town Breakfast; 1 attendee
Dailey, Chuck	9/25/2023	\$23.79	Individual Meals: Out of Town Dinner – NYC
Dailey, Chuck	9/26/2023	\$24.81	Individual Meals: Out of Town Dinner - NYC
Dailey, Chuck	9/27/2023	\$45.80	Individual Meals: Out of Town Breakfast - NYC
Dailey, Chuck	9/27/2023	\$60.00	Individual Meals: Out of Town Dinner – NYC
Dailey, Chuck	9/28/2023	\$60.00	Individual Meals: Out of Town Dinner – NYC

Exhibit E

***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Meals

Professional/Service	Date	Expense	Expense Description
Dailey, Chuck	9/29/2023	\$36.22	Individual Meals: Out of Town Dinner – NYC
Dailey, Chuck	10/1/2023	\$60.00	Individual Meals: Out of Town Meals - Dinner (1 attendee)
Dailey, Chuck	10/2/2023	\$24.49	Individual Meals: Out of Town Meals - Breakfast (1 attendee)
Dailey, Chuck	10/2/2023	\$60.00	Individual Meals: Out of Town Meals - Dinner (1 attendee)
Dailey, Chuck	10/3/2023	\$18.56	Individual Meals: Out of Town Meals - Breakfast (1 attendee)
Hoeinghaus, Allison	10/3/2023	\$60.00	Individual Meals: Out of Town Meals - Dinner (1 attendee)
Hoeinghaus, Allison	10/3/2023	\$10.18	Individual Meals: Out of Town Meals - Breakfast (1 attendee)
Dailey, Chuck	10/4/2023	\$41.53	Individual Meals: Out of Town Meals - Breakfast (1 attendee)
Dailey, Chuck	10/4/2023	\$50.51	Individual Meals: Out of Town Meals - Dinner (1 attendee)
Dailey, Chuck	10/5/2023	\$48.80	Individual Meals: Out of Town Meals - Travel Meal (1 attendee)
Dailey, Chuck	10/5/2023	\$32.13	Individual Meals: Out of Town Meals - Dinner (1 attendee)
Expense Category Total		\$3,232.75	

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Bixler, Holden	8/12/2022	\$33.09	07/14/2022 - 08/12/2022 Wireless Usage Charges
Brantley, Chase	8/12/2022	\$31.79	07/14/2022 - 08/12/2022 Wireless Usage Charges
Campagna, Robert	8/12/2022	\$130.95	07/14/2022 - 08/12/2022 Wireless Usage Charges
Ciriello, Andrew	8/12/2022	\$29.28	07/14/2022 - 08/12/2022 Wireless Usage Charges
Hendry, Richard	8/12/2022	\$4.98	07/14/2022 - 08/12/2022 Wireless Usage Charges
Kinealy, Paul	8/12/2022	\$28.15	07/14/2022 - 08/12/2022 Wireless Usage Charges
Lucas, Emmet	8/12/2022	\$32.18	07/14/2022 - 08/12/2022 Wireless Usage Charges
O'Donnell, Kevin	8/12/2022	\$1.13	07/14/2022 - 08/12/2022 Wireless Usage Charges
Raab, Emily	8/12/2022	\$30.19	07/14/2022 - 08/12/2022 Wireless Usage Charges
Allison, Roger	9/1/2022	\$12.44	07/18/2022 - 08/17/2022 Wireless Usage Charges
Lal, Arjun	9/1/2022	\$50.68	07/18/2022 - 08/17/2022 Wireless Usage Charges
O'Donnell, Kevin	9/1/2022	\$0.20	07/18/2022 - 08/17/2022 Wireless Usage Charges

Exhibit E

***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Wadzita, Brent	9/1/2022	\$29.87	07/18/2022 - 08/17/2022 Wireless Usage Charges
Bixler, Holden	9/12/2022	\$26.56	08/13/2022 - 09/12/2022 Wireless Usage Charges
Brantley, Chase	9/12/2022	\$36.80	08/13/2022 - 09/12/2022 Wireless Usage Charges
Campagna, Robert	9/12/2022	\$37.97	08/13/2022 - 09/12/2022 Wireless Usage Charges
Ciriello, Andrew	9/12/2022	\$32.74	08/13/2022 - 09/12/2022 Wireless Usage Charges
Frenkel, Adam	9/12/2022	\$9.63	08/13/2022 - 09/12/2022 Wireless Usage Charges
Kinealy, Paul	9/12/2022	\$30.56	08/13/2022 - 09/12/2022 Wireless Usage Charges
Lucas, Emmet	9/12/2022	\$34.37	08/13/2022 - 09/12/2022 Wireless Usage Charges
Raab, Emily	9/12/2022	\$38.49	08/13/2022 - 09/12/2022 Wireless Usage Charges
Zeiss, Mark	9/12/2022	\$0.34	08/13/2022 - 09/12/2022 Wireless Usage Charges
Bixler, Holden	9/30/2022	\$17.71	CMS Monthly Data Storage Fee.
Allison, Roger	10/1/2022	\$18.70	08/18/2022 - 09/17/2022 Wireless Usage Charges
Lal, Arjun	10/1/2022	\$39.00	08/18/2022 - 09/17/2022 Wireless Usage Charges
Pogorzelski, Jon	10/1/2022	\$16.74	08/18/2022 - 09/17/2022 Wireless Usage Charges
Wadzita, Brent	10/1/2022	\$30.01	08/18/2022 - 09/17/2022 Wireless Usage Charges
Bixler, Holden	10/12/2022	\$33.44	09/13/2022 - 10/12/2022 Wireless Usage Charges
Brantley, Chase	10/12/2022	\$43.25	09/13/2022 - 10/12/2022 Wireless Usage Charges
Campagna, Robert	10/12/2022	\$36.65	09/13/2022 - 10/12/2022 Wireless Usage Charges
Ciriello, Andrew	10/12/2022	\$30.91	09/13/2022 - 10/12/2022 Wireless Usage Charges
Frenkel, Adam	10/12/2022	\$35.29	09/13/2022 - 10/12/2022 Wireless Usage Charges
Grussing, Bernice	10/12/2022	\$1.35	09/13/2022 - 10/12/2022 Wireless Usage Charges
Herriman, Jay	10/12/2022	\$4.48	09/13/2022 - 10/12/2022 Wireless Usage Charges
Kinealy, Paul	10/12/2022	\$70.59	09/13/2022 - 10/12/2022 Wireless Usage Charges
Lal, Arjun	10/12/2022	\$12.64	Miscellaneous: Bottled water from hotel store
Lucas, Emmet	10/12/2022	\$32.97	09/13/2022 - 10/12/2022 Wireless Usage Charges
Raab, Emily	10/12/2022	\$35.58	09/13/2022 - 10/12/2022 Wireless Usage Charges
Zeiss, Mark	10/12/2022	\$0.71	09/13/2022 - 10/12/2022 Wireless Usage Charges
Campagna, Robert	10/13/2022	\$195.00	Parking: Parking at EWR
Bixler, Holden	10/31/2022	\$1,672.26	CMS Monthly Data Storage Fee.

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***Celsius Network, LLC, et al.,
Expense Detail by Category
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Miscellaneous

Professional/Service	Date	Expense	Expense Description
Allison, Roger	11/1/2022	\$10.36	09/18/2022 - 10/17/2022 Wireless Usage Charges
Lal, Arjun	11/1/2022	\$37.32	09/18/2022 - 10/17/2022 Wireless Usage Charges
Pogorzelski, Jon	11/1/2022	\$34.50	09/18/2022 - 10/17/2022 Wireless Usage Charges
Wadzita, Brent	11/1/2022	\$30.35	09/18/2022 - 10/17/2022 Wireless Usage Charges
Bixler, Holden	11/12/2022	\$24.11	10/13/2022 - 11/12/2022 Wireless Usage Charges
Brantley, Chase	11/12/2022	\$49.34	10/13/2022 - 11/12/2022 Wireless Usage Charges
Campagna, Robert	11/12/2022	\$39.59	10/13/2022 - 11/12/2022 Wireless Usage Charges
Ciriello, Andrew	11/12/2022	\$112.95	10/13/2022 - 11/12/2022 Wireless Usage Charges
Dailey, Chuck	11/12/2022	\$17.99	10/13/2022 - 11/12/2022 Wireless Usage Charges
Frenkel, Adam	11/12/2022	\$21.59	10/13/2022 - 11/12/2022 Wireless Usage Charges
Kinealy, Paul	11/12/2022	\$36.39	10/13/2022 - 11/12/2022 Wireless Usage Charges
Lucas, Emmet	11/12/2022	\$44.03	10/13/2022 - 11/12/2022 Wireless Usage Charges
Raab, Emily	11/12/2022	\$20.13	10/13/2022 - 11/12/2022 Wireless Usage Charges
Zeiss, Mark	11/12/2022	\$7.31	10/13/2022 - 11/12/2022 Wireless Usage Charges
Bixler, Holden	11/30/2022	\$1,909.85	CMS Monthly Storage Fee.
Allison, Roger	12/1/2022	\$18.22	10/18/2022 - 11/17/2022 Wireless Usage Charges
Lal, Arjun	12/1/2022	\$43.16	10/18/2022 - 11/17/2022 Wireless Usage Charges
Pogorzelski, Jon	12/1/2022	\$6.90	10/18/2022 - 11/17/2022 Wireless Usage Charges
Wadzita, Brent	12/1/2022	\$30.04	10/18/2022 - 11/17/2022 Wireless Usage Charges
Frenkel, Adam	12/5/2022	\$8.00	Internet/Online Fees: In Flight Wifi
Frenkel, Adam	12/8/2022	\$8.00	Internet/Online Fees: In Flight Wifi
Brantley, Chase	12/12/2022	\$44.80	11/13/2022 - 12/12/2022 Wireless Usage Charges
Campagna, Robert	12/12/2022	\$41.54	11/13/2022 - 12/12/2022 Wireless Usage Charges
Ciriello, Andrew	12/12/2022	\$49.29	11/13/2022 - 12/12/2022 Wireless Usage Charges
Dailey, Chuck	12/12/2022	\$34.16	11/13/2022 - 12/12/2022 Wireless Usage Charges
Frenkel, Adam	12/12/2022	\$40.83	11/13/2022 - 12/12/2022 Wireless Usage Charges
Kinealy, Paul	12/12/2022	\$36.18	11/13/2022 - 12/12/2022 Wireless Usage Charges
Lucas, Emmet	12/12/2022	\$43.30	11/13/2022 - 12/12/2022 Wireless Usage Charges
Raab, Emily	12/12/2022	\$1.44	11/13/2022 - 12/12/2022 Wireless Usage Charges

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***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Bixler, Holden	12/31/2022	\$1,963.46	CMS Monthly Data Storage Fee.
Bixler, Holden	1/31/2023	\$1,967.18	CMS Monthly Data Storage Fee.
Bixler, Holden	2/28/2023	\$2,102.93	CMS Monthly Data Storage Fee.
Bixler, Holden	3/31/2023	\$2,212.65	CMS Monthly Data Storage Fee - March 2023
Ciriello, Andrew	4/11/2023	\$19.00	Internet/Online Fees: In Flight Wi-Fi
Bixler, Holden	4/30/2023	\$2,339.91	CMS Monthly Data Storage Fee - April 2023
Bixler, Holden	5/31/2023	\$2,435.52	CMS Monthly Data Storage Fee - May 2023
Bixler, Holden	6/30/2023	\$2,559.62	CMS Monthly Data Storage Fee - June 2023
Bixler, Holden	7/31/2023	\$2,121.75	CMS Monthly Data Storage Fee - July 2023
Bixler, Holden	8/31/2023	\$2,185.38	CMS Monthly Data Storage Fee - August 2023
Bapna, Rishabh	9/22/2023	\$630.00	Insight Center: CAPIQ Data Pull re: Comparable Companies
Bixler, Holden	9/30/2023	\$2,158.03	CMS Monthly Data Storage Fee - September 2023
Hoeinghaus, Allison	10/3/2023	\$8.00	Internet/Online Fees: Airline Internet
Bixler, Holden	10/31/2023	\$5,505.23	CMS Monthly Data Storage Fee - October 2023
Expense Category Total		\$34,000.00	

Transportation

Professional/Service	Date	Expense	Expense Description
Ciriello, Andrew	7/18/2022	\$88.77	Taxi: Uber LGA airport to NY office
Ciriello, Andrew	7/18/2022	\$97.87	Taxi: Uber from Home to DCA Airport
Ciriello, Andrew	7/19/2022	\$42.36	Taxi: Taxi from NY Office to LGA Airport
Ciriello, Andrew	7/20/2022	\$63.09	Taxi: Uber from DCA Airport to Home
Campagna, Robert	8/11/2022	\$45.00	Parking: Parking for UCC Meeting
Campagna, Robert	8/16/2022	\$45.00	Parking: Parking for Hearing
Campagna, Robert	8/23/2022	\$52.00	Parking: Parking for UCC Meeting
Campagna, Robert	9/14/2022	\$97.00	Parking: Parking for Hearing
Campagna, Robert	10/11/2022	\$25.15	Public Transport: Taxi - hotel to dinner
Campagna, Robert	10/11/2022	\$62.31	Public Transport: Taxi airport to hotel

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***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Transportation

Professional/Service	Date	Expense	Expense Description
Lal, Arjun	10/11/2022	\$161.19	Taxi: Taxi from ORD - Chicago
Lal, Arjun	10/11/2022	\$19.30	Taxi: Taxi from Dinner - Hotel
Lal, Arjun	10/11/2022	\$65.74	Taxi: Taxi from Home - LGA
Lal, Arjun	10/13/2022	\$104.91	Taxi: Taxi from Chicago to ORD
Lal, Arjun	10/13/2022	\$110.00	Taxi: Taxi from LGA - Home
Campagna, Robert	11/21/2022	\$21.96	Taxi: Taxi after meeting with counsel
Campagna, Robert	11/22/2022	\$97.00	Parking: Parking for deposition
Ciriello, Andrew	12/3/2022	\$266.00	Public Transport: Train to NY in support of hearings and working sessions with K&E
Frenkel, Adam	12/3/2022	\$2.75	Public Transport: Subway Ticket
Ciriello, Andrew	12/6/2022	\$63.82	Taxi: Uber to Union Station for NY Trip - hearings / working sessions
Frenkel, Adam	12/6/2022	\$6.58	Individual Meals: Out of Office Breakfast
Frenkel, Adam	12/6/2022	\$90.88	Taxi: From Airport to Client
Campagna, Robert	12/7/2022	\$104.00	Parking: Parking for working sessions and hearing
Ciriello, Andrew	12/7/2022	\$55.24	Taxi: Uber from K&E offices to hotel after working late
Frenkel, Adam	12/7/2022	\$25.34	Taxi: From Hotel to Client
Frenkel, Adam	12/7/2022	\$118.95	Taxi: From Client to Airport
Frenkel, Adam	12/7/2022	\$31.73	Taxi: From Dinner with Client to Hotel
Frenkel, Adam	12/7/2022	\$20.94	Taxi: From Client to Dinner
Frenkel, Adam	12/8/2022	\$240.00	Parking: Airport Parking
Campagna, Robert	1/4/2023	\$45.00	Parking: Parking for meetings in office
Campagna, Robert	1/11/2023	\$45.00	Parking: Parking for meetings
Colangelo, Samuel	1/17/2023	\$11.00	Taxi: Uber from Office
Campagna, Robert	1/24/2023	\$45.00	Parking: Parking - Celsius Hearing session
Allison, Roger	1/25/2023	\$24.38	Personal Car Mileage: Commute to Airport - Client Travel
Allison, Roger	1/25/2023	\$47.21	Taxi: Uber to Hotel - Client Travel
Allison, Roger	1/26/2023	\$56.00	Parking: Airport Parking
Allison, Roger	1/26/2023	\$24.38	Personal Car Mileage: Commute from Airport - Client Travel
Allison, Roger	1/26/2023	\$20.93	Taxi: Uber to Airport - Client Travel

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***Celsius Network, LLC, et al.,
Expense Detail by Category
July 13, 2022 through November 9, 2023***

Transportation

Professional/Service	Date	Expense	Expense Description
Allison, Roger	1/26/2023	\$27.91	Taxi: Uber to Client Meeting
Campagna, Robert	2/7/2023	\$45.00	Parking: Parking for UCC Meeting
Ciriello, Andrew	2/18/2023	\$492.00	Public Transport: Train from DC to NY
Ciriello, Andrew	2/21/2023	\$148.00	Public Transport: Train from DC to NY - Revised Fare
Campagna, Robert	2/22/2023	\$45.00	Parking: Parking for client meetings
Ciriello, Andrew	2/22/2023	\$65.04	Taxi: Taxi from Home to Union Station DC
Ciriello, Andrew	2/22/2023	\$13.00	Taxi: Taxi Tip for trip from Home to Union Station DC
Ciriello, Andrew	2/23/2023	\$18.45	Taxi: Taxi from A&M office to Penn Station
Schreiber, Sam	4/25/2023	\$52.00	Parking: Parking for Day 1 of Auction
Schreiber, Sam	4/26/2023	\$45.00	Parking: Parking for Day 2 of Auction
Campagna, Robert	4/27/2023	\$150.00	Parking: Parking for Celsius auction
Schreiber, Sam	4/27/2023	\$52.00	Parking: Parking for Day 3 of Auction
Campagna, Robert	5/4/2023	\$97.00	Parking: Parking for Celsius auction
Ciriello, Andrew	6/9/2023	\$263.00	Transportation: Train from DC to NY for interco litigation work
Campagna, Robert	6/15/2023	\$85.00	Parking: Parking for Expert Report Meeting
Ciriello, Andrew	6/16/2023	\$112.02	Taxi: Taxi from NYC hotel to EWR airport
Ciriello, Andrew	6/16/2023	\$66.68	Taxi: Taxi from DCA airport to home
Schreiber, Sam	6/28/2023	\$162.69	Public Transport: Transport Home following Court Hearing
Schreiber, Sam	6/28/2023	\$95.48	Public Transport: Transport to K&E for Hearing Preparations
Dailey, Chuck	7/5/2023	\$109.70	Taxi: Rideshare from EWR to NYC Hotel
Dailey, Chuck	7/5/2023	\$22.84	Taxi: Rideshare to SNA
Dailey, Chuck	7/7/2023	\$76.00	Taxi: Rideshare from NYC Hotel to EWR
Dailey, Chuck	7/8/2023	\$80.98	Taxi: Rideshare from SNA
Dailey, Chuck	7/14/2023	\$98.03	Taxi: Rideshare to SNA
Dailey, Chuck	7/16/2023	\$26.97	Taxi: Rideshare from EWR to NYC Hotel
Dailey, Chuck	7/17/2023	\$71.13	Taxi: Rideshares to and from Mediation Day 1
Schreiber, Sam	7/17/2023	\$104.13	Taxi: Uber - Travel from Home to Mediation
Schreiber, Sam	7/17/2023	\$130.83	Taxi: Uber - Travel from Mediation to Home
Wadzita, Brent	7/17/2023	\$19.61	Taxi: Uber to Airport

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***Celsius Network, LLC, et al.,
Expense Detail by Category
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Transportation

Professional/Service	Date	Expense	Expense Description
Allison, Roger	7/18/2023	\$24.24	Personal Car Mileage: Travel for Client Work - Commute to DTW
Allison, Roger	7/18/2023	\$59.10	Taxi: Travel for Client Work - Taxi from ORD
Dailey, Chuck	7/18/2023	\$70.85	Taxi: Rideshares to and from Mediation Day 2
Schreiber, Sam	7/18/2023	\$97.78	Taxi: Uber - Travel from Home to Mediation
Schreiber, Sam	7/18/2023	\$125.71	Taxi: Uber - Travel from Mediation to Home
Wadzita, Brent	7/18/2023	\$26.97	Taxi: Uber to Office
Campagna, Robert	7/19/2023	\$104.00	Parking: Parking for Hearing
Dailey, Chuck	7/19/2023	\$45.65	Taxi: Rideshares to and from Mediation Day 3
Schreiber, Sam	7/19/2023	\$152.83	Taxi: Uber - Travel from Mediation to Home
Dailey, Chuck	7/20/2023	\$168.90	Taxi: Rideshare to EWR from NYC Hotel and Rideshare from SNA to home
Wadzita, Brent	7/20/2023	\$88.54	Taxi: Uber to Airport shared with Roger Allison
Allison, Roger	7/21/2023	\$60.00	Parking: Travel for Client Work - Airport Parking
Allison, Roger	7/21/2023	\$24.24	Personal Car Mileage: Travel for Client Work - Commute from DTW Airport
Allison, Roger	7/21/2023	\$240.75	Car Rental: Travel for Client Work - Car Rental for Commute to DTW from ORD
Wadzita, Brent	7/24/2023	\$16.91	Taxi: Uber from PHX airport to home
Allison, Roger	7/25/2023	\$56.70	Taxi: Travel for Client Work - Taxi from ORD
Allison, Roger	7/27/2023	\$58.29	Taxi: Travel for Client Work - Uber to ORD
Campagna, Robert	9/21/2023	\$90.00	Parking: Confirmation Prep in NYC
Dailey, Chuck	9/26/2023	\$94.67	Taxi: Lyft – Hotel to Office
Campagna, Robert	9/27/2023	\$97.00	Parking: Confirmation Prep in NYC - 2 days
Dailey, Chuck	9/27/2023	\$78.60	Taxi: Lyft – Hotel to Office
Dailey, Chuck	9/28/2023	\$118.96	Taxi: Lyft – Hotel to Office
Dailey, Chuck	9/29/2023	\$60.13	Taxi: Lyft – Hotel to Office
Dailey, Chuck	10/1/2023	\$89.98	Taxi: Lyft Rides - 10/1 - Airport to Hotel
Dailey, Chuck	10/2/2023	\$82.71	Taxi: Lyft Rides - 10/2 - Hotel to Confirmation Hearing
Hoeinghaus, Allison	10/2/2023	\$62.36	Taxi: Taxi - Airport to Hotel
Schreiber, Sam	10/2/2023	\$45.00	Parking: Parking for Confirmation Hearing - 1 day

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***Celsius Network, LLC, et al.,
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Transportation

Professional/Service	Date	Expense	Expense Description
Dailey, Chuck	10/3/2023	\$12.69	Taxi: Lyft Rides - 10/3 - Office to Hotel
Hoeinghaus, Allison	10/3/2023	\$56.37	Taxi: Taxi - Confirmation Hearing to Hotel
Hoeinghaus, Allison	10/3/2023	\$43.16	Taxi: Taxi - Hotel to Confirmation Hearing
Hoeinghaus, Allison	10/3/2023	\$32.00	Parking: Parking at airport - 1 day
Schreiber, Sam	10/3/2023	\$52.00	Parking: Parking for Confirmation Hearing - 1 day
Dailey, Chuck	10/4/2023	\$35.43	Taxi: Lyft Rides - 10/4 - Hotel to Confirmation Hearing
Campagna, Robert	10/5/2023	\$190.00	Parking: Parking for Confirmation Hearing - 4 days
Dailey, Chuck	10/5/2023	\$106.77	Taxi: Lyft Rides - 10/5 - Hotel to Airport
Campagna, Robert	10/30/2023	\$94.75	Taxi: Taxi to office
Campagna, Robert	10/31/2023	\$164.38	Taxi: Taxi - Confirmation Hearing to Home
Expense Category Total		\$8,347.69	
<i>Grand Total</i>		<u><u>\$73,756.15</u></u>	

The above total reflects gross fees / expenses and does not include certain agreed upon adjustments, as described in the Fee Examiner's interim reports.